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FOR INFORMATION

FINANCIAL REPORT AND STATEMENTS FOR THE BIENNIUM ENDED 31 DECEMBER 1993

SUMMARY

The present document, submitted for review and noting by the Executive Board, contains the financial report on the accounts of UNICEF for the biennium ended 31 December 1993. The document, composed of the financial report and 13 statements supported by 15 schedules, summarizes the financial results of transactions made in 1992 and 1993. A summary of significant accounting policies and other information are included in the notes to the financial statements.

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ABBREVIATIONS

AfDB	African Development Bank
AGFUND	Arab Gulf Programme for the United Nations Development Organizations
ARAMCO	Arab-American Oil Company
CERF	Central Emergency Revolving Fund
DHA	Department of Humanitarian Affairs (United Nations)
EPF	Emergency Programme Fund
EPI	expanded programme on immunization
FAO	Food and Agriculture Organization of the United Nations
GCO	Greeting Card and related Operations
IAEA	International Atomic Energy Agency
IDB	Inter-American Development Bank
ILO	International Labour Organisation
NGOs	non-governmental organizations
OPEC	Organization of Petroleum Exporting Countries
PAHO	Pan American Health Organization
UNCDF	United Nations Capital Development Fund
UNDP	United Nations Development Programme
UNDRO	Office of the United Nations Disaster Relief Coordinator
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFDAC	United Nations Fund for Drug Abuse Control
UNFPA	United Nations Population Fund
UNHCR	Office of the United Nations High Commissioner for Refugees
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
WFP	World Food Programme
WHO	World Health Organization

I. FINANCIAL REPORT FOR THE BIENNIUM ENDED 31 DECEMBER 1993

Introduction

1. The Executive Director of the United Nations Children's Fund (UNICEF) submits herewith the financial report of the accounts of UNICEF for the biennium ended 31 December 1993, comprising 13 statements and 15 schedules. The financial report provides the details of the financial results of UNICEF activities in 1992 and 1993. Highlights are summarized in the following paragraphs.

Income

2. UNICEF income in the biennium 1992-1993 totalled $1,804 million. Virtually all Governments of both industrialized and developing countries contributed to UNICEF in the period 1992-1993. Income comprised $1,057 million for general resources and $747 million for supplementary funds. This included $331 million in emergency contributions. The breakdown of UNICEF income by source is: 68 per cent ($1,227 million) from Governments and intergovernmental organizations; 27 per cent ($486 million) from fund-raising campaigns, greeting card profit and individual donations; 4 per cent ($68 million) from the United Nations system; and 1 per cent ($23 million) from miscellaneous sources, including interest and exchange rate revaluation of assets and liabilities.

Expenditures

3. UNICEF expenditures in the biennium 1992-1993 were $1,906 million. This amount consisted of $988 million for programme cooperation from general resources and $745 million for programme cooperation from supplementary funds. The remaining expenditures of $173 million were for administrative services.

Donations-in-kind

4. Donations-in-kind valued by donors at $36 million were delivered by UNICEF to projects during the biennium 1992-1993. These deliveries are not reflected in the financial accounts of UNICEF, although they are handled through the administrative structures of the organization.

Special accounts

5. Special accounts that are not related to programmes approved by the UNICEF Executive Board are not entered in the financial accounts of UNICEF as income and expenditures. These funds are used mainly to cover the cost of goods and services purchased and delivered on a reimbursable basis by UNICEF on behalf of Governments, other agencies in the United Nations system and non-governmental organizations (NGOs). In the biennium 1992-1993, UNICEF received cash or pledges of $186 million for these special accounts. Disbursements and obligations totaled $157 million, and $8 million were either returned to donors or approved by donors for other services.

Cash holdings

6. Total cash of $449 million (which includes the unspent balances from special accounts in the amount of $77 million) was held with first-class banks. This amount comprised $422 million in interest-bearing time deposit accounts and $27 million in current bank accounts. The total cash holdings of UNICEF included $15 million in currencies restricted for use in the donor countries for purchases and other local expenditures.

Approved programmes

7. During the biennium 1992-1993, the Executive Board approved the amount of $2,062 million for new programmes for children in countries with which UNICEF cooperates, as well as to regional and interregional projects. This total includes $1,329 million in programmes to be funded from UNICEF general resources and $733 million for projects that the Board approved as worthy of support and that were financed by pledges of supplementary funds made in 1992-1993.

(Signed) James P. GRANT
Executive Director of the
United Nations Children's Fund

II. FINANCIAL STATEMENTS FOR THE BIENNIUM ENDED 31 DECEMBER 1993

STATEMENT I

STATEMENT OF INCOME AND EXPENDITURES FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

		1992-1993			1990-1991		
		General resources	Supplementary funds	Total	General resources	Supplementary funds	Total
INCOME							
Contributions from Governments	(schedule 1)	783,952,421	442,904,691	1,226,857,112	794,439,778	381,982,247	1,176,422,025
Contributions from non-governmental sources	(sahedule 1)	47,710,701	247,517,418	295,228,119	44,854,015	186,667,970	231,521,985
Greeting Card and related Operations		190,259,790		190,259,790	159,384,247		159,384,247
United Nations system	(schedule 1)		68,245,426	68,245,426		21,319,792	21,319,792
Other income	(schedule 2)	92,787,691		92,787,691	74,901,936		74,901,936
Translation adjustment		(58,033,510)	(11,509,161)	(69,542,671)	(36,784,163)	1,052,352	(35,731,811)
TOTAL INCOME		1,056,677,093	747,158,374	1,803,835,467	1,036,795,813	591,022,361	1,627,818,174
EXPENDITURES							
For programme cooperation from:							
General resources		802,837,771		802,837,771	637,286,799		637,286,799
Programme support services	(statement VIII)	185,440,429		185,440,429	167,140,027		167,140,027
Supplementary funds other than United Nations system			692,525,206	692,525,206		518,389,115	518,389,115
United Nations system			52,147,093	52,147,093		19,745,789	19,745,789
Total programme cooperation		988,278,200	744,672,299	1,732,950,499	804,426,826	538,134,904	1,342,561,730
Administrative services	(statement VIII)	172,902,947		172,902,947	143,111,786		143,111,786
TOTAL EXPENDITURES		1,161,181,147	744,672,299	1,905,853,446	947,538,612	538,134,904	1,485,673,516
EXCESS OF INCOME OVER EXPENDITURES (EXCESS OF EXPENDITURES OVER INCOME) BEFORE WRITE-OFF		(104,504,054)	2,486,075	(102,017,979)	89,257,201	52,887,457	142,144,658
Write-off of pledges and other items		3,013,449	20,148,030	23,161,479	2,678,423	5,356,242	8,034,665
EXCESS OF INCOME OVER EXPENDITURES (EXCESS OF EXPENDITURES OVER INCOME) AFTER WRITE-OFF		(107,517,503)	(17,661,955)	(125,179,458)	86,578,778	47,531,215	134,109,993

The accompanying notes form an integral part of this statement and should be read in conjunction with it.

(Signed) Lennart ABERG
Comptroller

(Signed) James P. GRANT
Executive Director

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STATEMENT IA

STATEMENT OF INCOME AND EXPENDITURES FOR THE YEARS ENDED 31 DECEMBER 1992 AND 1993

(United States dollars)

	1993			1992		
	General resources	Supplementary funds	Total	General resources	Supplementary funds	Total
INCOME						
Contributions from Governments	357,900,977	180,949,707	538,850,684	426,051,444	261,954,984	688,006,428
Contributions from non-governmental sources	25,854,586	133,965,135	159,819,721	21,856,115	113,552,283	135,408,398
Greeting Card and related Operations	95,063,216		95,063,216	95,196,574		95,196,574
United Nations system		49,293,319	49,293,319		18,952,107	18,952,107
Other income	44,627,406		44,627,406	48,160,285		48,160,285
Translation adjustment	(14,818,320)	(7,112,790)	(21,931,110)	(43,215,190)	(4,396,371)	(47,611,561)
TOTAL INCOME	508,627,865	357,095,371	865,723,236	548,049,228	390,063,003	938,112,231
EXPENDITURES						
For programme cooperation from:						
General resources	412,957,964		412,957,964	389,879,807		389,879,807
Programme support services	93,251,822		93,251,822	92,188,607		92,188,607
Supplementary funds other than United Nations system		348,146,951	348,146,951		344,378,255	344,378,255
United Nations system		42,597,049	42,597,049		9,550,044	9,550,044
Total programme cooperation	506,209,786	390,744,000	896,953,786	482,068,414	353,928,299	835,996,713
Administrative services	87,019,542		87,019,542	85,883,405		85,883,405
TOTAL EXPENDITURES	593,229,328	390,744,000	983,973,328	567,951,819	353,928,299	921,880,118
EXCESS OF INCOME OVER EXPENDITURES (EXCESS OF EXPENDITURES OVER INCOME) BEFORE WRITE-OFF	(84,601,463)	(33,648,629)	(118,250,092)	(19,902,591)	36,134,704	16,232,113
Write-off of pledges and other items	2,833,316	10,318,796	13,152,112	180,133	9,829,234	10,009,367
EXCESS OF INCOME OVER EXPENDITURES (EXCESS OF EXPENDITURES OVER INCOME) AFTER WRITE-OFF	(87,434,779)	(43,967,425)	(131,402,204)	(20,082,724)	26,305,470	6,222,746

STATEMENT II

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE AS AT 31 DECEMBER 1993

(United States dollars)

		1993	1991
ASSETS			
Cash holdings	(schedule 3)	448,577,320	403,264,004
Contributions receivable:			
For current and prior years	(schedule 4)	220,535,477	288,926,067
For future years	(schedule 8)	91,273,722	86,703,398
Accounts receivable, advances and deposits	(schedule 6)	156,272,599	156,969,435
Inventories	(schedule 7)	44,918,239	40,505,223
Capital assets		9,881,512	8,072,308
TOTAL ASSETS		971,458,869	984,440,435
LIABILITIES			
Contributions for following years pledged and received in advance	(schedule 8)	166,258,965	143,819,947
Income received in advance for Greeting Card and related Operations		529,333	466,149
Accounts payable and other unliquidated obligations	(schedule 9)	132,719,912	77,422,654
Special accounts:			
Procurement services and other services	(schedule 10)	77,388,211	47,121,374
TOTAL LIABILITIES		376,896,421	268,830,124
FUND BALANCE	(statement III)	594,562,448	715,610,311
TOTAL LIABILITIES AND FUND BALANCE		971,458,869	984,440,435

The accompanying notes form an integral part of this statement and should be read in conjunction with it.

(Signed) Lennart ABERG
Comptroller

(Signed) James P. GRANT
Executive Director

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STATEMENT III

STATEMENT OF FUND BALANCE FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

		General resources and other funds	Supplementary funds	Total
FUND BALANCES, 1 JANUARY 1992		354,090,972	361,519,339	715,610,311
Increase in medical insurance plan		3,021,152		3,021,152
Increase in reserve for procurement services		1,145,152		1,145,152
Increase in capital asset fund		37,016		37,016
Decrease in fund for insurance		(71,725)		(71,725)
Excess of income over expenditures for the biennium ended 31 December 1993	(statement I)	(107,517,503)	(17,661,955)	(125,179,458)
FUND BALANCES, 31 DECEMBER 1993		250,705,064	343,857,384	594,562,448
COMPOSITION OF FUND BALANCES, 31 DECEMBER			1993	1991
General resources			214,494,216	322,011,720
Supplementary funds			343,857,384	361,519,339
Fund for procurement services – staff and related cost	(schedule 11)		2,000,000	854,848
Fund for insurance			228,274	300,000
Fund for medical insurance plan			7,469,419	4,448,265
Capital asset fund			26,513,155	26,476,139
TOTAL FUND BALANCE			594,562,448	715,610,311

STATEMENT IV

STATEMENT OF CASH FLOWS FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

		1993	1991
INCREASE (DECREASE) IN CASH FROM:			
Excess of income over expenditures after write-off	(statement I)	(125,179,458)	134,109,993
Adjustments to reconcile net income to net cash provided by operating activities:			
Capital asset fund		37,016	22,184,341
Interfund transfer			(22,000,000)
Fund for medical insurance plan		3,021,152	2,305,313
Fund for insurance		(71,725)	
Fund for procurement services – staff and related cost		1,145,152	23,551
Revolving fund – special events			(275,000)
Total adjustments		4,131,595	2,238,205
Contributions receivable for current and prior years		68,390,590	(66,055,454)
Contributions receivable for future year		(4,570,325)	(33,549,136)
Accounts receivable, advances and deposits		696,836	(27,649,801)
Inventories		(4,413,016)	(6,252,667)
Capital assets		(1,809,203)	(3,743,307)
Contributions for following years pledged and received in advance		22,439,017	84,462,754
Income received in advance for Greeting Card and related Operations		63,184	(11,531,469)
Accounts payable and other unliquidated obligations		55,297,258	32,952,770
Special accounts		30,266,838	(12,515,476)
Total changes in assets and liabilities		166,361,179	(43,881,786)
Net funds from (used in) operations		45,313,316	92,466,412
Cash and cash equivalents at beginning of biennium		403,264,004	310,797,592
Cash and cash equivalents at end of biennium		448,577,320	403,264,004

STATEMENT V

STATEMENT OF LIQUIDITY POSITION AS AT 31 DECEMBER 1993

(United States dollars)

	1993	1991
1. The computation of the UNICEF liquidity position will take into consideration the following short-term assets and liabilities:		
Short-term assets		
Cash holdings	448,577,320	403,264,004
Contributions receivable for current and prior years	220,535,477	288,926,067
Contributions receivable for future years	91,273,722	86,703,398
Accounts receivable advances and deposits	156,272,599	156,969,435
Inventories	44,918,239	40,505,223
Total short-term assets	961,577,357	976,368,127
Short-term liabilities		
Contributions for following years received in advance	166,258,965	143,819,947
Income received in advance for Greeting Card and related Operations	529,333	466,149
Accounts payable and other unliquidated obligations	132,719,912	77,422,654
Special accounts - procurement services and other services	77,388,211	47,121,374
	376,896,421	268,830,124
Supplementary fund commitments	343,857,384	361,519,339
Total short-term liabilities	720,753,805	630,349,463
2. Change in UNICEF liquidity between 31 December 1993 and 31 December 1991		
Short-term assets	961,577,357	976,368,127
Short-term liabilities	720,753,805	630,349,463
	240,823,552	346,018,664
Decrease in liquidity as at 31 December 1993	(105,195,112)	
3. Liquidity ratio		
Short-term assets	961,577,357	976,368,127
Short-term liabilities	720,753,805	630,349,463
Ratio	1.3 : 1	1.5 : 1

STATEMENT VI

STATUS OF FUNDING FOR APPROVED GENERAL RESOURCES AND SUPPLEMENTARY FUNDS
AS AT 31 DECEMBER 1993

(United States dollars)

	General resources	Supplementary funds		Total
		Governments and others	United Nations system	
Unspent balances of programmes as at 1 January 1992	1,186,282,728	436,850,190	13,517,259	1,636,650,177
Approved at the Executive Board sessions a/				
New programmes	1,251,050,580			1,251,050,580
Programme deficits	630,370			630,370
Made between Executive Board sessions b/	77,285,300	688,680,153	64,716,720	830,682,173
Write-off of pledges		(20,107,281)	(40,750)	(20,148,031)
Programme cancellations c/	(62,572,455)			(62,572,455)
Savings of 1992-1993 budget	(15,776,719)			(15,776,719)
Recovery from packing and assembly activities	(12,834,212)			(12,834,212)
	2,424,065,592	1,105,423,062	78,193,229	3,607,681,883
Expenditures	1,161,181,147	692,525,206	52,147,093	1,905,853,446
Unspent balances of programmes as at 31 December 1993	1,262,884,445	412,897,856	26,046,136	1,701,828,437
Fund balance as at 31 December 1993	214,494,216	321,302,048	22,555,336	558,351,600
Translation adjustment, 1987-1993		1,840,451		1,840,451
Subtotal	214,494,216	323,142,499	22,555,336	560,192,051
To be financed from future income	1,048,390,229	89,755,357	3,490,800	1,141,636,386

a/ E/ICEF/1992/14, E/ICEF/1992/P/L.2, E/ICEF/1992/P/L.45, E/ICEF/1993/P/L.2, E/ICEF/1993/P/L.3, E/ICEF/1993/P/L.26, E/ICEF/1993/P/L.31, E/ICEF/1993/P/L.32, E/ICEF/1993/P/L.34, E/ICEF/1993/CRP.39, E/ICEF/1993/AB/L.14 and E/ICEF/1993/CRP.38.
b/ E/ICEF/1992/P/L.50 and E/ICEF/1993/P/L.31.
c/ E/ICEF/1994/P/L.39.

STATEMENT VII

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND FUNDS FROM THE UNITED NATIONS SYSTEM FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
AFRICA					
Angola	15,161,243	26,229,324	41,390,567	26,717,848	14,672,719
Benin	4,418,266	5,038,004	9,456,270	6,412,084	3,044,186
Botswana	1,418,423	2,422,616	3,841,039	2,451,800	1,389,239
Burkina Faso	3,076,640	7,648,821	10,725,461	7,293,014	3,432,447
Burundi	1,769,714	10,764,046	12,533,760	5,631,956	6,901,804
Cameroon	4,114,965	1,087,774	5,202,739	3,046,707	2,156,032
Cape Verde	2,576,205	1,921,220	4,497,425	2,687,077	1,810,348
Central African Republic	1,240,421	8,670,827	9,911,248	3,775,135	6,136,113
Chad	5,770,166	3,229,690	8,999,856	5,729,841	3,270,015
Comoros	468,371	1,661,000	2,129,371	1,198,665	930,706
Congo	1,082,942	5,027,050	6,109,992	2,246,852	3,863,140
Côte d'Ivoire	465,172	8,121,625	8,586,797	3,225,329	5,361,468
Equatorial Guinea	1,693,442	1,280,420	2,973,862	2,269,304	704,558
Ethiopia	15,531,783	59,204,960	74,736,743	50,425,239	24,311,504
Eritrea		5,696,661	5,696,661	448,361	5,248,300
Gabon		2,250,000	2,250,000	312,541	1,937,459
Gambia	215,302	3,923,952	4,139,254	1,427,097	2,712,157
Ghana	11,927,191	2,473,351	14,400,542	8,511,123	5,889,419
Guinea	8,074,075	3,458,484	11,532,559	6,792,163	4,740,396
Guinea-Bissau	1,750,514	2,820,818	4,571,332	3,416,099	1,155,233
Kenya	7,491,015	29,736,364	37,227,379	29,353,419	7,873,960
Lesotho	175,229	7,596,738	7,771,967	3,250,948	4,521,019
Liberia	9,364,914	13,463,865	22,828,779	20,015,048	2,813,731
Madagascar	9,834,907	8,168,428	18,003,335	12,126,374	5,876,961
Malawi	2,003,572	22,475,154	24,478,726	12,331,506	12,147,220
Mali	6,050,664	28,036,609	34,087,273	13,337,533	20,749,740
Mauritania	943,351	7,679,742	8,623,093	3,269,195	5,353,898
Mauritius	778,587	1,550,000	2,328,587	1,254,102	1,074,485
Mozambique	37,244,619	32,665,256	69,909,875	52,567,662	17,342,213
Namibia	3,088,460	12,608,275	15,696,735	8,213,914	7,482,821
Niger	5,584,671	7,173,241	12,757,912	6,446,327	6,311,585
Nigeria	59,512,012	11,694,498	71,206,510	35,991,812	35,214,698
Rwanda	2,778,919	15,553,080	18,331,999	9,138,435	9,193,564
Sao Tome and Principe	2,386,773	252,342	2,639,115	1,461,554	1,177,561
Senegal	3,226,785	22,674,344	25,901,129	8,112,988	17,788,141
Sierra Leone	7,455,184	3,005,083	10,460,267	7,112,442	3,347,825
Somalia	7,488,591	74,789,529	82,278,120	60,165,781	22,112,339
South Africa		5,286,081	5,286,081	3,691,372	1,594,709
Swaziland	2,342,178	122,140	2,464,318	1,840,430	623,888

STATEMENT VII (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
Togo	4,367,627	1,055,519	5,423,146	4,214,855	1,208,291
Uganda	43,980,129	4,731,359	48,711,488	33,695,963	15,015,525
United Republic of Tanzania	17,981,630	39,085,454	57,067,084	30,132,871	26,934,213
Zaire	9,594,597	22,493,221	32,087,818	18,146,223	13,941,595
Zambia	7,795,067	10,698,849	18,493,916	10,295,649	8,198,267
Zimbabwe	6,451,198	14,717,112	21,168,310	10,025,594	11,142,716
Regional	4,817,769	186,849	5,004,618	3,391,926	1,612,692
Area total	343,493,283	560,429,775	903,923,058	543,602,158	360,320,900
THE AMERICAS AND THE CARIBBEAN					
Argentina	3,361,910	1,578,854	4,940,764	2,867,932	2,072,832
Belize	123,459	3,818,392	3,941,851	1,688,818	2,253,033
Bolivia	5,396,443	17,024,391	22,420,834	9,839,967	12,580,867
Brazil	9,089,955	15,965,430	25,055,385	15,299,321	9,756,064
Chile	3,047,253	200,000	3,247,253	2,178,182	1,069,071
Colombia	2,349,020	6,985,166	9,334,186	3,625,838	5,708,348
Costa Rica	12,233	3,750,284	3,762,517	1,462,121	2,300,396
Cuba	13,737	5,073,893	5,087,630	2,025,949	3,061,681
Dominica	7,590		7,590		7,590
Dominican Republic	116,624	4,930,418	5,047,042	2,137,752	2,909,290
Ecuador	1,630,666	10,911,974	12,542,640	3,496,800	9,045,840
El Salvador	543,707	5,713,757	6,257,464	2,464,363	3,793,101
Guatemala	799,259	7,089,896	7,889,155	3,815,199	4,073,956
Guyana	820,267	1,568,000	2,388,267	1,376,895	1,011,372
Haiti	7,170,269	4,258,380	11,428,649	7,239,562	4,189,087
Honduras	2,969,947	752,775	3,722,722	2,144,176	1,578,546
Jamaica	1,302,290	6,103,512	7,405,802	2,919,948	4,485,854
Mexico	6,078,159	3,131,271	9,209,430	6,713,378	2,496,052
Nicaragua	1,487,252	8,136,611	9,623,863	3,339,283	6,284,580
Panama		3,750,000	3,750,000	1,520,978	2,229,022
Paraguay	621,049	3,274,006	3,895,055	2,542,920	1,352,135
Peru	1,237,863	11,648,474	12,886,337	5,691,750	7,194,587
Saint Lucia	10,244	(10,244)			
Uruguay	61,046	3,840,580	3,901,626	989,753	2,911,873
Venezuela	3,022,846	355,030	3,377,876	1,956,924	1,420,952
Regional	20,527,541	14,189,791	34,717,332	16,787,156	17,930,176
Area total	71,800,629	144,040,641	215,841,270	104,124,965	111,716,305
EAST ASIA AND THE PACIFIC					
Cambodia	11,432,667	25,757,729	37,190,396	27,037,737	10,152,659
China	40,921,271	37,556,016	78,477,287	39,496,141	38,981,146
Democratic People's Republic of Korea	413,335	6,086,665	6,500,000	0 1,180,696	0 5,319,304

STATEMENT VII (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
Indonesia	53,027,088	(2,439,519)	50,587,569	28,540,609	22,046,960
Lao People's Democratic Republic	2,980,745	11,572,623	14,553,368	5,325,474	9,227,894
Malaysia	257,484	3,492,516	3,750,000	1,171,592	2,578,408
Mongolia	2,089,261		2,089,261	1,249,694	839,567
Myanmar	21,440,282	1,784,219	23,224,501	14,052,762	9,171,739
Pacific Island countries	508,648	8,198,327	8,706,975	3,539,972	5,167,003
Papua New Guinea	765,144	5,266,000	6,031,144	1,976,312	4,054,832
Philippines	16,546,865	29,760,834	46,307,699	18,322,952	27,984,747
Republic of Korea	669,067	400,000	1,069,067	1,025,331	43,736
Thailand	6,891,210	5,229,283	12,120,493	9,120,160	3,000,333
Viet Nam	36,186,964	13,924,705	50,111,669	27,801,543	22,310,126
Regional	1,823,999		1,823,999		1,823,999
Area total	195,954,030	146,589,398	342,543,428	179,840,975	162,702,453
SOUTH ASIA					
Afghanistan	4,239,805	21,426,303	25,666,108	17,543,856	8,122,252
Bangladesh	58,099,618	78,511,912	136,611,530	72,564,945	64,046,585
Bhutan	2,379,477	6,063,765	8,443,242	4,660,396	3,782,846
India	214,885,514	53,490,193	268,375,707	120,674,190	147,701,517
Maldives	1,540,840	1,388,659	2,929,499	2,154,065	775,434
Nepal	10,252,995	27,282,396	37,535,391	16,548,255	20,987,136
Pakistan	18,457,447	60,891,776	79,349,223	28,940,630	50,408,593
Sri Lanka	7,577,887	6,745,179	14,323,066	7,562,162	6,760,904
Regional		1,500,000	1,500,000	461,552	1,038,448
Area total	317,433,583	257,300,183	574,733,766	271,110,051	303,623,715
MIDDLE EAST AND NORTH AFRICA					
Algeria	3,332,901	1,007,055	4,339,956	2,289,758	2,050,198
Djibouti	1,270,121	1,482,347	2,752,468	2,399,643	352,825
Egypt	12,773,521	5,060,233	17,833,754	12,447,978	5,385,776
Iran (Islamic Republic of)	3,767,540	5,088,118	8,855,658	3,864,987	4,990,671
Iraq	15,308,291	94,442,931	109,751,222	83,868,614	25,882,608
Jordan	3,573,040	4,704,727	8,277,767	4,054,706	4,223,061
Kuwait	79,337	46,000	125,337	23,191	102,146
Lebanon	1,295,014	7,239,109	8,534,123	4,435,039	4,099,084
Morocco	507,600	13,053,058	13,560,658	6,342,594	7,218,064
Oman	3,421,333		3,421,333	1,510,034	1,911,299
Palestinian children and mothers	1,187,610	5,072,566	6,260,176	3,334,633	2,925,543
Sudan	45,774,077	47,026,197	92,800,274	60,661,453	32,138,821
Syrian Arab Republic	1,965,688	1,900,000	3,865,688	1,820,718	2,044,970
Tunisia	3,997,943	560,000	4,557,943	2,183,468	2,374,475
Turkey	12,491,434	455,067	12,946,501	8,314,137	4,632,364

STATEMENT VII (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
Yemen	7,194,299	14,163,162	21,357,461	5,741,514	15,615,947
Regional	49,538		49,538	7,624	41,914
Area total	117,989,287	201,300,570	319,289,857	203,300,091	115,989,766
CENTRAL AND EASTERN EUROPE AND NEW INDEPENDENT STATES					
Albania	627,000	3,679,257	4,306,257	1,311,030	2,995,227
Armenia		2,653,995	2,653,995	779,196	1,874,799
Azerbaijan		2,658,797	2,658,797	1,045,531	1,613,266
Bulgaria	47,952		47,952	47,404	548
Belarus		496,825	496,825	460,753	36,072
Georgia		1,267,278	1,267,278	677,377	589,901
Kazakhstan		2,000,000	2,000,000	119,154	1,880,846
Kyrgyzstan		2,370,000	2,370,000	504,517	1,865,483
Romania	1,495,665	2,104,863	3,600,528	2,020,117	1,580,411
Russian Federation	43,473	3,996,103	4,039,576	2,192,273	1,847,303
Tajikistan		3,055,030	3,055,030	520,346	2,534,684
Turkmenistan		2,000,000	2,000,000	169,881	1,830,119
Ukraine		2,228,778	2,228,778	1,970,839	257,939
Uzbekistan		2,000,000	2,000,000	40,553	1,959,447
Yugoslavia (former)	1,337,986	47,588,391	48,926,377	33,267,761	15,658,616
Area total	3,552,076	78,099,317	81,651,393	45,126,732	36,524,661
GLOBAL ASSISTANCE					
Interregional Fund for Programme Preparation, Promotion and Evaluation	30,937,903	17,453,214	48,391,117	22,461,708	25,929,409
Regional funds	39,399,234	49,015,577	88,414,811	41,641,985	46,772,826
Programme Funds for the 1990s Goals	114,293,053	91,371,775	205,664,828	119,357,205	86,307,623
Emergency Programme Fund a/	3,653,776	21,683,789	25,337,565	11,234,738	14,102,827
International Child Development Centre	7,096,363	4,995,018	12,091,381	5,709,462	6,381,919
Parliamentarians and the media	92,653		92,653		92,653
Total global assistance	195,472,982	184,519,373	379,992,355	200,405,098	179,587,257
TOTAL PROGRAMME ASSISTANCE	1,245,695,870	1,572,279,257	2,817,975,127	1,547,510,070	1,270,465,057
Programme support services	203,687,194	187,981,511	391,668,705	198,274,641	193,394,064
Administrative services	187,267,113	223,605,150	410,872,263	172,902,947	237,969,316

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STATEMENT VII (concluded)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
Recovery from packing and assembly activities		(12,834,212)	(12,834,212)	(12,834,212)	
TOTAL BUDGET	390,954,307	398,752,449	789,706,756	358,343,376	431,363,380
TOTAL ASSISTANCE	1,636,650,177	1,971,031,706	3,607,681,883	1,905,853,446	1,701,828,437

a/ In 1992, the Executive Director made a total allocation of $7,234,100 from the Emergency Programme Fund (EPF) as follows: $672,000 to the African emergency; $260,000 to Haiti; $838,911 to the Russian Federation; $500,000 to Kenya; $129,000 to Lebanon; $20,000 to Mauritania; $71,500 to Cameroon; $150,000 to Namibia; $150,000 to Zimbabwe; $150,000 to Zambia; $53,689 to Malawi; $200,000 to Ecuador; $170,000 to Madagascar; $500,000 to Mozambique; $300,000 to Sri Lanka; $1,000,000 to Iraq; $570,000 to Tajikistan, $999,000 to the Central Asian Republics and $500,000 to Albania.

In 1993, the Executive Director made a total allocation of $6,074,782 from EPF as follows: $2,024,000 to the African emergency; $625,382 to Haiti; $350,000 to Georgia; $484,200 to Rwanda; $150,000 to Yemen; $100,000 to Cuba; $100,000 to Ecuador; $125,000 to Côte d'Ivoire; $70,300 to Djibouti; $300,000 to Lebanon; $220,000 to Sierra Leone; $388,000 to Nepal; $100,000 to Peru; $77,000 to Ghana; $65,000 to Honduras; $100,000 to Burundi; $72,000 to the United Republic of Tanzania; $200,000 to Liberia; $120,000 to Cambodia; $200,000 to the Eastern and Southern Africa Regional Office, and $203,200 to the West and Central Africa Regional Office. In addition, the allocations made in 1992 for $1,000,000 to Iraq and and $500,000 to Albania were cancelled in 1993.

STATEMENT VII – 1

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR GENERAL RESOURCES FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
AFRICA					
Angola	8,666,969	(36,578)	8,630,391	6,321,871	2,308,520
Benin	4,307,573	3,091,702	7,399,275	5,354,754	2,044,521
Botswana	1,281,558	2,273,309	3,554,867	2,255,695	1,299,172
Burkina Faso	2,596,831	6,949,998	9,546,829	6,685,089	2,861,740
Burundi	938,806	8,113,861	9,052,667	4,081,565	4,971,102
Cameroon	3,874,968	468,408	4,343,376	2,740,496	1,602,880
Cape Verde	629,955	1,947,408	2,577,363	1,722,374	854,989
Central African Republic	317,678	7,184,185	7,501,863	2,805,161	4,696,702
Chad	4,660,871	461,139	5,122,010	4,581,463	540,547
Comoros	272,423	1,681,000	1,953,423	1,043,676	909,747
Congo	549,864	4,702,545	5,252,409	1,937,657	3,314,752
Côte d'Ivoire	92,504	7,607,496	7,700,000	2,771,233	4,928,767
Equatorial Guinea	1,693,442		1,693,442	1,558,604	134,838
Ethiopia	7,409,844	44,997,388	52,407,232	34,907,094	17,500,138
Gabon		2,250,000	2,250,000	312,541	1,937,459
Gambia	198,012	3,696,039	3,894,051	1,369,649	2,524,402
Ghana	9,553,089	751,830	10,304,919	6,289,470	4,015,449
Guinea	7,014,347	1,892,875	8,907,222	5,273,157	3,634,065
Guinea–Bissau	473,638	1,870,671	2,344,309	2,187,627	156,682
Kenya	3,858,933	4,855,825	8,714,758	8,512,951	201,807
Lesotho	(8,309)	4,994,761	4,986,452	1,934,675	3,051,777
Liberia	579,371	2,420,629	3,000,000	2,136,657	863,343
Madagascar	7,452,702	279,377	7,732,079	6,149,196	1,582,883
Malawi	(342,186)	16,842,186	16,500,000	6,325,145	10,174,855
Mali	2,118,706	23,674,257	25,792,963	9,219,362	16,573,601
Mauritania	812,005	7,479,742	8,291,747	3,210,905	5,080,842
Mauritius	774,235	1,550,000	2,324,235	1,249,750	1,074,485
Mozambique	17,561,864	1,891,684	19,453,548	17,661,280	1,792,268
Namibia	501,595	4,463,680	4,965,275	1,852,606	3,112,669
Niger	4,051,380	3,159,715	7,211,095	4,737,591	2,473,504
Nigeria	56,485,279	6,352,004	62,837,283	31,493,592	31,343,691
Rwanda	774,582	12,379,992	13,154,574	5,590,635	7,563,939
Sao Tome and Principe	2,226,399	93,194	2,319,593	1,231,280	1,088,313
Senegal	(55,105)	8,765,426	8,710,321	3,743,299	4,967,022
Sierra Leone	6,072,705	833,314	6,906,019	5,228,335	1,677,684
Somalia	2,579,792	12,400,148	14,979,940	12,456,291	2,523,649
South Africa		5,051,753	5,051,753	3,542,233	1,509,520
Swaziland	2,176,120	(49,531)	2,126,589	1,545,928	580,661
Togo	3,870,564	980,122	4,850,686	3,972,388	878,298
Uganda	14,046,037	369,494	14,415,531	9,417,631	4,997,900
United Republic of Tanzania	3,736,476	36,305,932	40,042,408	17,990,679	22,051,729

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STATEMENT VII – 1 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
Zaire	6,638,879	19,012,312	25,651,191	12,346,167	13,305,024
Zambia	5,978,306	1,641,344	7,619,650	4,703,468	2,916,182
Zimbabwe	5,848,679	344,296	6,192,975	2,770,768	3,422,207
Regional	3,797,940	(2,283,360)	1,514,580	541,184	973,396
Area total	206,069,321	273,711,572	479,780,893	273,763,172	206,017,721
THE AMERICAS AND THE CARIBBEAN					
Argentina	3,002,138		3,002,138	2,074,800	927,338
Belize		3,750,000	3,750,000	1,496,966	2,253,034
Bolivia	1,184,508	7,529,224	8,713,732	3,297,950	5,415,782
Brazil	4,180,707	1,200,000	5,380,707	4,485,611	895,096
Chile	3,002,921		3,002,921	1,986,051	1,016,870
Colombia	1,024,299	6,050,000	7,074,299	2,249,777	4,824,522
Costa Rica	(284)	3,750,284	3,750,000	1,452,827	2,297,173
Cuba	13,736	4,986,264	5,000,000	2,025,949	2,974,051
Dominican Republic	32,338	4,930,417	4,962,755	2,053,847	2,908,908
Ecuador	456,232	6,561,640	7,017,872	2,109,374	4,908,498
El Salvador	375,951	4,623,919	4,999,870	1,558,449	3,441,421
Guatemala	457,619	4,542,370	4,999,989	2,187,241	2,812,748
Guyana	696,056	1,568,000	2,264,056	1,310,184	953,872
Haiti	5,537,644	792,487	6,330,131	4,510,503	1,819,628
Honduras	2,771,153	200,000	2,971,153	2,003,911	967,242
Jamaica	751,794	1,543,000	2,294,794	1,129,730	1,165,064
Mexico	5,098,206		5,098,206	3,766,243	1,331,963
Nicaragua	(138,660)	4,999,999	4,861,339	2,092,912	2,768,427
Panama		3,750,000	3,750,000	1,520,978	2,229,022
Paraguay	242,510	3,266,838	3,509,348	2,159,151	1,350,197
Peru	89,047	7,350,186	7,439,233	3,377,575	4,061,658
Uruguay		3,750,000	3,750,000	928,707	2,821,293
Venezuela	3,022,846		3,022,846	1,919,548	1,103,298
Regional	893,473	5,667,860	6,561,333	2,563,263	3,998,070
Area total	32,694,234	80,812,488	113,506,722	54,261,547	59,245,175
EAST ASIA AND THE PACIFIC					
Cambodia	2,944,789	6,000,000	8,944,789	7,259,559	1,685,230
China	33,783,468	36,398,092	70,181,560	34,802,869	35,378,691
Democratic People's Republic of Korea	413,335	6,086,665	6,500,000	1,180,697	5,319,303
Indonesia	44,531,005		44,531,005	22,884,761	21,646,244
Lao People's Democratic Republic	1,698,772	5,791,865	7,490,637	3,571,218	3,919,419
Malaysia	257,484	3,492,516	3,750,000	1,171,592	2,578,408
Mongolia	2,089,261		2,089,261	1,249,694	839,567
Myanmar	20,118,261	1,856,774	21,975,035	12,775,083	9,199,952

STATEMENT VII – 1 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
Pacific Island countries	256,398	6,894,170	7,150,568	2,953,837	4,196,731
Papua New Guinea	734,869	5,260,000	5,994,869	1,971,941	4,022,928
Philippines	8,562,519	23,973,449	32,535,968	9,129,495	23,406,473
Republic of Korea	624,056	400,000	1,024,056	1,007,073	16,983
Thailand	4,568,667	1,500,000	6,068,667	4,754,900	1,313,767
Viet Nam	33,249,794	2,055,548	35,305,342	18,281,590	17,023,752
Area total	153,832,678	99,709,079	253,541,757	122,994,309	130,547,448
SOUTH ASIA					
Afghanistan	2,026,748	15,891,054	17,917,802	11,205,757	6,712,045
Bangladesh	28,953,074	44,894,099	73,847,173	36,767,874	37,079,299
Bhutan	105,440	4,891,019	4,996,459	2,205,992	2,790,467
India	156,059,641		156,059,641	59,430,488	96,629,153
Maldives	599,827	1,341,531	1,941,358	1,403,674	537,684
Nepal	3,528,275	22,069,712	25,597,991	9,869,536	15,728,455
Pakistan	3,692,868	68,502,426	72,195,234	24,376,654	47,818,580
Sri Lanka	1,365,455	5,700,760	7,066,215	3,006,254	4,059,961
Regional		1,500,000	1,500,000	461,552	1,038,448
Area total	196,331,273	164,790,600	361,121,873	148,727,781	212,394,092
MIDDLE EAST AND NORTH AFRICA					
Algeria	3,321,852	610,230	3,932,082	2,289,758	1,642,324
Djibouti	464,619	1,181,963	1,646,582	1,378,387	268,195
Egypt	11,818,297	4,716,149	16,534,446	11,367,756	5,166,690
Iran (Islamic Republic of)	1,683,956	5,247,962	6,931,918	2,058,245	4,873,673
Iraq	1,464,002	10,660,475	12,124,477	10,091,978	2,032,499
Jordan	1,327,034	4,704,727	6,031,761	2,123,257	3,908,504
Lebanon	(45,572)	5,045,572	5,000,000	2,028,125	2,971,875
Morocco	104,877	13,116,850	13,221,727	5,962,644	7,259,083
Oman	3,285,756		3,285,756	1,415,172	1,870,584
Palestinian children and mothers	1,174,643	4,176,895	5,351,538	2,611,611	2,739,927
Sudan	21,026,934	4,469,861	25,496,795	15,672,807	9,823,988
Syrian Arab Republic	1,941,417	2,000,000	3,941,417	1,896,447	2,044,970
Tunisia	3,820,013	115,000	3,935,013	1,890,449	2,044,564
Turkey	9,001,923	(80,939)	8,920,984	4,408,985	4,511,999
Yemen	6,019,327	13,140,853	19,160,180	4,920,801	14,239,379
Area total	66,409,078	69,105,598	135,514,676	70,116,422	65,398,254

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STATEMENT VII – 1 (concluded)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
CENTRAL AND EASTERN EUROPE AND NEW INDEPENDENT STATES					
Albania		3,000,000	3,000,000	647,104	2,352,896
Armenia		2,000,000	2,000,000	779,196	1,220,804
Azerbaijan		2,000,000	2,000,000	912,915	1,087,085
Kazakhstan		2,000,000	2,000,000	119,154	1,880,846
Kyrgyzstan		2,000,000	2,000,000	504,517	1,495,483
Tajikistan		2,000,000	2,000,000	520,346	1,479,654
Turkmenistan		2,000,000	2,000,000	169,881	1,830,119
Uzbekistan		2,000,000	2,000,000	40,553	1,959,447
Yugoslavia (former)		4,530,748	4,530,748	4,535,381	(4,633)
Area total		21,530,748	21,530,748	8,229,047	13,301,701
GLOBAL ASSISTANCE					
Interregional Fund for Programme Preparation, Promotion and Evaluation	30,842,863	17,361,582	48,204,445	22,275,539	25,928,906
Regional funds	31,337,084	30,408,204	61,745,288	24,653,496	37,091,792
Programme Funds for the 1990s Goals	74,158,114	59,916,755	134,074,869	66,581,720	67,493,149
Emergency Programme Fund	3,653,776	21,683,789	25,337,565	11,234,738	14,102,827
Total global assistance	139,991,837	129,370,330	269,362,167	124,745,493	144,616,674
TOTAL PROGRAMME ASSISTANCE	795,328,421	839,030,415	1,634,358,836	802,837,771	831,521,065
Programme support services	203,687,194	187,981,511	391,668,705	198,274,641	193,394,064
Administrative services	187,267,113	223,605,150	410,872,263	172,902,947	237,969,316
Recovery from packing and assembly activities		(12,834,212)	(12,834,212)	(12,834,212)	
TOTAL BUDGET	390,954,307	398,752,449	789,706,756	358,343,376	431,363,380
TOTAL ASSISTANCE	1,186,282,728	1,237,782,864	2,424,065,592	1,161,181,147	1,262,884,445

STATEMENT VII – 2

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR SUPPLEMENTARY FUNDS FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
AFRICA					
Angola	6,448,078	24,735,290	31,183,368	18,949,363	12,234,005
Benin	97,984	1,946,303	2,044,287	1,057,331	986,956
Botswana	136,865	149,307	286,172	196,105	90,067
Burkina Faso	477,424	698,823	1,176,247	607,926	568,321
Burundi	830,908	2,650,184	3,481,092	1,550,391	1,930,701
Cameroon	239,997	619,365	859,362	306,210	553,152
Cape Verde	1,946,250	(26,188)	1,920,062	964,703	955,359
Central African Republic	907,636	1,490,840	2,398,476	959,065	1,439,411
Chad	1,109,294	2,768,552	3,877,846	1,148,378	2,729,468
Comoros	195,948	(20,000)	175,948	154,989	20,959
Congo	533,078	324,505	857,583	309,195	548,388
Côte d'Ivoire	372,668	514,129	886,797	454,097	432,700
Equatorial Guinea		623,820	623,820	449,977	173,843
Eritrea		5,696,661	5,696,661	448,361	5,248,300
Ethiopia	8,121,940	14,207,571	22,329,511	15,518,145	6,811,366
Gambia	17,290	227,913	245,203	57,449	187,754
Ghana	2,374,102	1,721,522	4,095,624	2,221,653	1,873,971
Guinea	1,059,727	1,565,609	2,625,336	1,519,006	1,106,330
Guinea – Bissau	1,276,876	950,147	2,227,023	1,228,473	998,550
Kenya	3,632,082	17,303,250	20,935,332	15,869,691	5,065,641
Lesotho	183,538	2,601,977	2,785,515	1,316,273	1,469,242
Liberia	8,785,543	10,853,536	19,639,079	17,878,391	1,760,688
Madagascar	2,382,205	7,879,425	10,261,630	5,967,552	4,294,078
Malawi	2,345,758	5,632,968	7,978,726	6,006,361	1,972,365
Mali	3,931,957	4,362,353	8,294,310	4,118,170	4,176,140
Mauritania	154,668	200,000	354,668	81,612	273,056
Mauritius	4,352		4,352	4,352	
Mozambique	19,682,755	30,773,571	50,456,326	34,906,383	15,549,943
Namibia	2,586,865	8,144,595	10,731,460	6,361,308	4,370,152
Niger	1,533,291	4,013,525	5,546,816	1,708,736	3,838,080
Nigeria	3,026,733	5,342,494	8,369,227	4,498,220	3,871,007
Rwanda	2,004,337	3,173,090	5,177,427	3,547,800	1,629,627
Sao Tome and Principe	160,374	159,148	319,522	230,275	89,247
Senegal	3,281,890	13,908,918	17,190,808	4,369,689	12,821,119
Sierra Leone	753,827	2,162,550	2,916,377	1,465,347	1,451,030
Somalia	4,905,227	55,360,254	60,265,481	42,441,216	17,824,265
South Africa		234,328	234,328	149,138	85,190
Swaziland	166,058	171,671	337,729	294,502	43,227
Togo	497,062	75,397	572,459	242,466	329,993
Uganda	29,923,132	4,361,865	34,284,997	24,271,871	10,013,126

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
United Republic of Tanzania	14,245,154	2,779,522	17,024,676	12,142,192	4,882,484
Zaire	2,955,718	3,480,909	6,436,627	5,800,056	636,571
Zambia	1,816,762	9,057,505	10,874,267	5,592,181	5,282,086
Zimbabwe	602,519	14,372,816	14,975,335	7,254,826	7,720,509
Regional	998,530	2,470,209	3,468,739	2,850,741	617,998
Area total	136,706,402	269,720,229	406,426,631	257,470,166	148,956,465
THE AMERICAS AND THE CARIBBEAN					
Argentina	359,771	1,578,854	1,938,625	793,132	1,145,493
Belize	123,459	68,392	191,851	191,852	(1)
Bolivia	4,211,935	9,495,168	13,707,103	6,542,017	7,165,086
Brazil	4,909,248	14,765,430	19,674,678	10,813,711	8,860,967
Chile	44,332	200,000	244,332	192,131	52,201
Colombia	1,324,721	935,166	2,259,887	1,376,062	883,825
Costa Rica	12,518		12,518	9,294	3,224
Cuba		87,630	87,630		87,630
Dominica	7,590		7,590		7,590
Dominican Republic	84,287		84,287	83,906	381
Ecuador	1,174,434	4,350,334	5,524,768	1,387,426	4,137,342
El Salvador	167,756	1,089,838	1,257,594	905,914	351,680
Guatemala	341,640	2,547,526	2,889,166	1,627,958	1,261,208
Guyana	124,211		124,211	66,712	57,499
Haiti	1,632,625	3,446,892	5,079,517	2,729,060	2,350,457
Honduras	198,795	552,775	751,570	140,266	611,304
Jamaica	550,496	4,560,512	5,111,008	1,790,218	3,320,790
Mexico	969,193	3,131,271	4,100,464	2,945,732	1,154,732
Nicaragua	1,625,912	3,136,611	4,762,523	1,246,371	3,516,152
Paraguay	378,539	7,169	385,708	383,767	1,941
Peru	1,148,815	4,298,289	5,447,104	2,314,173	3,132,931
Saint Lucia	10,244	(10,244)			
Uruguay	61,046	90,579	151,625	61,046	90,579
Venezuela		355,030	355,030	37,376	317,654
Regional	19,611,732	8,389,331	28,001,063	14,116,268	13,884,795
Area total	39,073,299	63,076,553	102,149,852	49,754,392	52,395,460
EAST ASIA AND THE PACIFIC					
Cambodia	8,487,879	19,157,729	27,645,608	19,405,013	8,240,595
China	857,618	738,693	1,596,311	1,167,827	428,484
Indonesia	8,496,083	(2,439,519)	6,056,564	5,655,847	400,717
Lao People's Democratic Republic	1,281,972	5,780,759	7,062,731	1,754,257	5,308,474
Myanmar	1,322,021	(72,555)	1,249,466	1,277,678	(28,212)
Pacific Island countries	252,251	802,257	1,054,508	478,371	576,137
Papua New Guinea	30,275	6,000	36,275	4,371	31,904
Philippines	7,984,346	5,787,385	13,771,731	9,193,457	4,578,274

STATEMENT VII – 2 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
Republic of Korea	45,010		45,010	18,258	26,752
Thailand	2,322,543	3,729,283	6,051,826	4,365,260	1,686,566
Viet Nam	2,937,169	11,869,156	14,806,325	9,519,952	5,286,373
Area total	34,017,167	45,359,188	79,376,355	52,840,291	26,536,064
SOUTH ASIA					
Afghanistan	2,618,097	3,319,295	5,937,392	4,398,063	1,539,329
Bangladesh	29,017,987	31,350,305	60,368,292	34,504,431	25,863,861
Bhutan	2,274,037	1,172,745	3,446,782	2,454,405	992,377
India	58,825,873	52,750,193	111,576,066	60,739,407	50,836,659
Maldives	941,013	47,127	988,140	750,390	237,750
Nepal	5,464,286	5,112,684	10,576,970	5,982,653	4,594,317
Pakistan	14,471,107	(7,610,649)	6,860,458	4,314,014	2,546,444
Sri Lanka	6,212,432	1,044,419	7,256,851	4,555,907	2,700,944
Area total	119,824,832	87,186,119	207,010,951	117,699,270	89,311,681
MIDDLE EAST AND NORTH AFRICA					
Algeria	11,048	396,825	407,873		407,873
Djibouti	805,502	300,384	1,105,886	1,021,255	84,631
Egypt	955,225	344,083	1,299,308	1,080,222	219,086
Iran (Islamic Republic of)	1,640,550		1,640,550	1,552,269	88,281
Iraq	12,556,424	43,512,129	56,068,553	45,115,067	10,953,486
Jordan	1,782,311		1,782,311	1,551,690	230,621
Kuwait	79,337	46,000	125,337	23,190	102,147
Lebanon	1,333,629	2,193,537	3,527,166	2,399,958	1,127,208
Morocco	402,723	(63,792)	338,931	379,950	(41,019)
Oman	135,577		135,577	94,862	40,715
Palestinian children and mothers	12,966	895,672	908,638	723,022	185,616
Sudan	23,647,428	42,040,036	65,687,464	43,372,631	22,314,833
Syrian Arab Republic	15,307	(100,000)	(84,693)	(84,693)	
Tunisia	177,930	445,000	622,930	293,019	329,911
Turkey	3,489,511	536,006	4,025,517	3,905,152	120,365
Yemen	1,104,714	1,022,309	2,127,023	809,495	1,317,528
Regional	49,538		49,538	7,624	41,914
Area total	48,199,720	91,568,189	139,767,909	102,244,713	37,523,196

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STATEMENT VII – 2 (concluded)

Area and country assistance	Approved programmes unspent balances at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
CENTRAL AND EASTERN EUROPE AND NEW INDEPENDENT STATES					
Albania	627,000	679,257	1,306,257	663,926	642,331
Armenia		653,995	653,995		653,995
Azerbaijan		658,797	658,797	132,616	526,181
Bulgaria	47,952		47,952	47,404	548
Belarus		496,825	496,825	460,753	36,072
Georgia		1,267,278	1,267,278	677,377	589,901
Kyrgyzstan		370,000	370,000		370,000
Romania	1,495,665	2,104,863	3,600,528	2,020,117	1,580,411
Russian Federation	43,473	3,996,102	4,039,575	2,192,273	1,847,302
Tajikistan		1,055,030	1,055,030		1,055,030
Ukraine		2,228,778	2,228,778	1,970,839	257,939
Yugoslavia (former)	1,337,986	43,022,626	44,360,612	28,708,279	15,652,333
Area total	3,552,076	56,533,551	60,085,627	36,873,584	23,212,043
GLOBAL ASSISTANCE					
Regional funds	8,062,150	18,607,373	26,669,523	16,988,489	9,681,034
Programme Funds for the 1990s Goals	40,225,528	31,526,652	71,752,180	52,944,839	18,807,341
Parliamentarians and media	92,653		92,653		92,653
International Child Development Centre	7,096,363	4,995,018	12,091,381	5,709,462	6,381,919
Total global assistance	55,476,694	55,129,043	110,605,737	75,642,790	34,962,947
TOTAL PROGRAMME ASSISTANCE	436,850,190	668,572,872	1,105,423,062	692,525,206	412,897,856

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STATEMENT VII – 3

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR FUNDS FROM THE UNITED NATIONS SYSTEM FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
AFRICA					
Angola	46,196	1,530,612	1,576,808	1,446,614	130,194
Benin	12,709		12,709		12,709
Burkina Faso	2,386		2,386		2,386
Central African Republic	15,107	(4,198)	10,909	10,909	
Equatorial Guinea		656,600	656,600	260,724	395,876
Kenya		7,577,290	7,577,290	4,970,777	2,606,513
Liberia		189,700	189,700		189,700
Mauritania	(23,322)		(23,322)	(23,322)	
Madagascar		9,626	9,626	9,626	
Sierra Leone	628,652	9,222	637,874	418,758	219,116
Somalia	3,572	7,029,126	7,032,698	5,268,274	1,764,424
Uganda	10,961		10,961	6,461	4,500
Regional	21,299		21,299		21,299
Area total	717,560	16,997,978	17,715,538	12,368,821	5,346,717
THE AMERICAS AND THE CARIBBEAN					
Haiti		19,000	19,000		19,000
Mexico	10,759		10,759	1,403	9,356
Regional	22,336	132,600	154,936	107,624	47,312
Area total	33,095	151,600	184,695	109,027	75,668
EAST ASIA AND THE PACIFIC					
Cambodia		600,000	600,000	373,166	226,834
China	6,280,186	419,234	6,699,420	3,525,445	3,173,975
Pacific Island countries		501,900	501,900	107,764	394,136
Area total	6,280,186	1,521,134	7,801,320	4,006,375	3,794,945
SOUTH ASIA					
Afghanistan	1,418,960	2,215,954	3,634,914	1,940,037	1,694,877
Bangladesh	128,556	2,267,509	2,396,065	1,292,639	1,103,426
India		740,000	740,000	504,296	235,704
Nepal	1,260,430	100,000	1,360,430	696,066	664,364
Pakistan	293,532		293,532	249,961	43,571
Area total	3,101,478	5,323,463	8,424,941	4,682,999	3,741,942

STATEMENT VII – 3 (concluded)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
MIDDLE EAST AND NORTH AFRICA					
Iran (Islamic Republic of)	443,035	(159,845)	283,190	254,474	28,716
Iraq	1,287,865	40,270,326	41,558,191	28,661,568	12,896,623
Jordan	463,695		463,695	379,761	83,934
Lebanon	6,957		6,957	6,956	1
Sudan	1,099,715	516,300	1,616,015	1,616,015	
Syrian Arab Republic	8,964		8,964	8,964	
Yemen	70,258		70,258	11,218	59,040
Area total	3,380,489	40,626,781	44,007,270	30,938,956	13,068,314
CENTRAL AND EASTERN EUROPE AND NEW INDEPENDENT STATES					
Yugoslavia (former)		35,017	35,017	24,101	10,916
Area total		35,017	35,017	24,101	10,916
GLOBAL ASSISTANCE					
Programme Funds for the 1990s Goals	4,451	19,997	24,448	16,814	7,634
Total global assistance	4,451	19,997	24,448	16,814	7,634
TOTAL PROGRAMME ASSISTANCE	13,517,259	64,675,970	78,193,229	52,147,093	26,046,136

STATEMENT VIII

STATUS OF APPROVED BUDGET ESTIMATES FOR THE 1992–1993 BIENNIUM AS AT 31 DECEMBER 1993

(United States dollars)

	Approved budget estimates	Obligations incurred a/		Unencumbered amounts
		Programme support services	Administrative services	
Budget categories				
Category 1 – Staff costs				
International staff costs	121,019,578	60,950,587	56,037,105	4,031,886
Local staff costs	106,762,362	53,532,628	49,217,137	4,012,597
Category 2 – General operating costs				
General operating costs (headquarters)	77,735,643	38,398,440	35,302,979	4,034,224
General operating costs (field)	71,128,031	35,181,885	32,345,726	3,600,420
Category 3 – Packing and assembly costs	10,308,693	10,211,101		97,592
Total all categories	386,954,307	198,274,641	172,902,947	15,776,719
Less:				
Recovery/income from packing/assembly activities	20,000,000	28,034,036		(8,034,036)
All other income	13,150,000	15,344,085	3,482,660	(5,676,745)
Contributions from assisted Governments towards local budget costs	1,850,000	851,516	782,872	215,612
Subtotal	35,000,000	44,229,637	4,265,532	(13,495,169)
Total	351,954,307	154,045,004	168,637,415	29,271,888

a/ Obligations were incurred as follows:	1993	1992	Total
Programme support services	99,934,293	98,340,348	198,274,641
Administrative services (statement I)	87,019,542	85,883,405	172,902,947
Total	186,953,835	184,223,753	371,177,588
Programme support services	99,934,293	98,340,348	198,274,641
Less: Recovery from packing and assembly activities	6,682,471	6,151,741	12,834,212
Net programme support services (statement I)	93,251,822	92,188,607	185,440,429

STATEMENT IX

CAPITAL ASSETS FUND: STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE AS AT 31 DECEMBER 1993

(United States dollars)

	1993	1991
ASSETS		
Cash holdings	18,009,158	19,627,970
Office buildings		
Accra, Ghana	814,419	351,537
Bamako, Mali	1,047,947	44,338
Dar es Salaam, United Republic of Tanzania	573,418	542,774
Harare, Zimbabwe	394,847	394,847
New Delhi, India	1,812,848	1,812,848
Niamey, Niger	394,012	247,397
Port-au-Prince, Haiti	186,037	186,037
Sana'a, Yemen	268,276	268,276
Sante Fe de Bogota, Colombia	1,658,466	1,658,466
Santiago, Chile	32,143	32,143
Subtotal	7,182,413 a/	5,538,663
UNICEF housing		
Brasilia, Brazil	146,477	146,477
Bujumbura, Burundi	240,000	240,000
Harare, Zimbabwe	212,106	212,106
Juba, Sudan	21,618	21,618
Kampala, Uganda	250,000	250,000
Lagos, Nigeria	65,206	65,206
Maputo, Mozambique	12,078	
Windhoek, Namibia	374,099	374,099
Subtotal	1,321,584	1,309,506
TOTAL ASSETS	26,513,155	26,476,139
FUND BALANCE		
Balance brought forward	26,476,139	4,291,798
Prior period adjustment		126,702
Current period income	37,016	57,639
Fund increase authorized by the Executive Board		22,000,000
TOTAL FUND BALANCE	26,513,155	26,476,139

a/ This does not include the amount of $4,219,348 billed to UNICEF in respect of its share in the cost of construction of the United Nations common premises pending finalization of billing charges.

Notes to the financial statements

Note 1: Summary of significant accounting policies

1. Until 31 December 1987, UNICEF accounts were maintained in accordance with the Financial Regulations of the United Nations, with such modifications as required by the nature of the work of UNICEF. By its decision 1987/13 (E/ICEF/1987/11), taken at its 1987 regular session, the Executive Board adopted the UNICEF Financial Regulations and Rules in accordance with Economic and Social Council decision 1986/1981 of 23 July 1986, as approved by the General Assembly in its decision 41/461 of 11 December 1986.

Accounting period

2. By its decision 1987/2 (E/ICEF/1987/11), taken at its 1987 regular session, the Executive Board decided that effective 1 January 1988, UNICEF would commence its financial reporting on a biennial basis. Since 1 January 1988, the accounts have been maintained on a biennial basis in accordance with the UNICEF Financial Regulations and Rules.

Unit of account

3. The accounting unit is the United States dollar. The equivalent in United States dollars of other currencies is established on the basis of the United Nations operational rates of exchange.

Translation of currencies

4. Differences between the valuation of the currencies when entered into the accounts and when actual transactions are completed are accounted for as gains or losses on exchange transactions.

5. Periodically, assets and liabilities in currencies other than United States dollars are revalued for accounting purposes at the prevailing United Nations operational rates of exchange. Any variance due to fluctuation of those rates is accounted for as income or loss and shown separately in the statement of income and expenditure. In accordance with UNICEF Executive Board decision 1990/28 (E/ICEF/1990/13), differences resulting from the payment of contributions pledged in currencies other than United States dollars are recorded against the contributions.

Income

6. Income consists of general resources and supplementary funds. General resources include funds from the voluntary annual contributions of Governments, intergovernmental organizations, NGOs, the net income from Greeting Card and related Operations (GCO), unearmarked funds contributed by the public and other income. Supplementary funds are those contributed to UNICEF by Governments, intergovernmental organizations, NGOs and United Nations agencies for emergencies and for specific purposes within the programmes approved by the UNICEF Executive Board.

7. Income is recorded on the basis of funds or pledges received for the current year. Pledges received for future years for purposes specified by donors are considered deferred income and recorded as "pledged and received in advance".

8. Contributions income received from National Committees for UNICEF and NGOs is accounted for on a cash basis of accounting, with the exception of supplementary funds and emergency contributions, which may be recorded on the basis of a valid pledge from a National Committee. The validity of the pledge is determined by the existence of funds raised and a statement from the

National Committee that it is committing funds to UNICEF in the form of a pledge.

9. All other income received by UNICEF is classified as miscellaneous income and is credited as general resources.

10. The statement of income and expenditure does not include funds received and expenditures made from special accounts. Those transactions which do not require commitments by the Executive Board are maintained as special accounts.

11. Donations-in-kind, which are recorded as memorandum entries in the books of accounts, are not part of UNICEF income.

Expenditure

12. All expenditure of UNICEF is accounted for on an accrual basis, except for that relating to staff entitlements, which is accounted for on the basis of cash disbursements only.

13. Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in a subsequent financial period.

14. No provision is made for staff entitlements for repatriation, etc., that will take place in the future or to meet contingencies under appendix D of the United Nations Staff Rules, as funds are provided in the budget appropriations as required.

Assets

15. All funds received are deposited into UNICEF bank accounts, including those under special account arrangements, and reflected as cash holdings.

16. All outstanding pledges for contributions are recorded as receivables (see para. 7 above).

17. Prior to 1989, certain buildings purchased by UNICEF and considered as capital assets were valued at cost less accumulated depreciation. In 1989, the unamortized value of UNICEF capital assets was expended against the 1988-1989 budget, resulting in a fully depreciated UNICEF capital asset account as of 31 December 1989. Future acquisitions of UNICEF capital assets will be included in the capital asset fund (see para. 22 below).

18. The stock of programme supplies at the UNICEF Supply Division warehouse at Copenhagen is shown at average cost. Goods in transit to the warehouse are valued at actual cost. Freight paid for supplies to the warehouse is considered part of the cost of supplies.

19. The GCO inventory of raw materials, products in process and finished goods are valued at standard cost.

20. Furniture, equipment and other non-expendable property are not included in the assets of the organization. Acquisitions are charged against budgetary accounts in the year of purchase.

Liabilities and reserves

21. The liabilities of UNICEF include contributions received in advance, special accounts, unliquidated obligations, other accounts payable, credit balances and accrued expenses.

22. By its decision 1990/26 (E/ICEF/1990/13) taken in its 1990 regular session, the Executive Board approved the establishment of a capital asset reserve fund to control better the future purchase of UNICEF capital assets,

mainly buildings to be purchased for office accommodations and staff housing in the field. At such time as may be necessary, additional authorized appropriations will be made to replenish the capital asset reserve.

Consolidation of GCO accounts

23. The financial report and accounts reflect UNICEF income, expenditure, assets and liabilities, including the net operating income, assets and liabilities of GCO. The principles of consolidation reflect the accounting policies outlined below:

(a) The reporting period and accounts of GCO are maintained on a fiscal year basis, ending 30 April. However, for consolidation purposes only, the UNICEF financial statements include the GCO accounts on a calendar year basis, as at 31 December, based on the trial balance of the GCO accounts;

(b) The financial effect of consolidating the GCO accounts on a calendar basis is reflected, most notably, in the receivables and earnings of GCO. Inter-office transactions between UNICEF and GCO are eliminated for consolidation purposes.

Note 2: Income

24. Total income from contributions for the biennium ended 31 December 1993 was $1,590,330,657, an increase of $161,066,855 compared to the biennium ended 31 December 1991. Contributions for the biennium ended 31 December 1993 consisted of $831,663,122 for general resources and $758,667,535 for supplementary funds.

25. Net income from GCO for the biennium ended 31 December 1993 was $190,259,790.

26. Income from miscellaneous sources for the biennium ended 31 December 1993 was $92,787,691 (schedule 2). The major items are $43,706,207 in interest on funds held in interest-bearing deposits and in current accounts with banks and $15,199,823 in income from packing and assembly activities.

27. Changes in the value of the United States dollar (the accounting unit) in relation to other currencies in which assets and liabilities were held resulted in a net decrease of $69,542,671 in the accounting value of these assets and liabilities during the biennium ended 31 December 1993, composed, for the most part, of the following:

		(In United States dollars)
(a)	Devaluation of the cash balance in Russian roubles	18 240 880
(b)	Revaluation of the call and investment accounts	24 254 050
(c)	Revaluation of contributions receivable	20 140 662

Note 3: Donations-in-kind

28. Donations-in-kind valued by donors and accepted by the Executive Director at $36,393,893 were delivered by UNICEF to projects during the biennium 1992-1993. These are recorded as memorandum entries in the books of accounts and are not part of UNICEF income.

Note 4: Expenditures

29. The total expenditures for the biennium 1992-1993 amounted to $1,905,853,446, which is $420,179,930 higher than the total expenditures of the preceding biennium. Expenditures for programme cooperation during the present biennium totalled $1,732,950,499, or $390,388,769 higher than that for the biennium 1990-1991.

30. Expenditures for administrative services in 1992-1993 were $172,902,947. In the biennium 1990-1991, the comparative amount was $143,111,786.

Note 5: Write-offs

31. The amount of $23,161,479 shown on statement I includes the write-off and adjustment of pledges for the biennium ended 31 December 1993 totalling $22,822,319. Adjustments for write-offs of other assets and losses amounted to $339,160. The write-off and adjustment of pledges consist of:

		General resources	Supplementary funds	Total
		(In United States dollars)		
(a)	Balance of supplementary funds cancelled by donors		1 049 686	1 049 686
(b)	Balance of supplementary funds cancelled on completion of project		9 780 278	9 780 278
(c)	Unpaid pledges	2 674 289	9 318 066	11 992 355
	Total write-off and adjustments	2 674 289	20 148 030	22 822 319

Note 6: Assets

32. As of 31 December 1993, cash totalled $448,577,320 (statement II). Included in this amount are $77,388,211 held on behalf of donors, mainly for the procurement of goods and services on a reimbursable basis. Cash details are given in schedule 3.

33. Contributions receivable for current and prior years totalled $220,535,477 as of 31 December 1993. Included in contributions receivable are $190,128,311 for supplementary funds, payment of which is normally related to the progress in implementing specific projects and occurs in accordance with payment schedules agreed upon with donors. Details and ageing are given in schedules 4 and 5, respectively.

34. Contributions pledged and received in advance totalled $166,258,965 as at 31 December 1993. These contributions will be recorded as income in following years in accordance with the conditions specified in the relevant pledge. Details are given in schedule 8.

35. The aggregate of accounts receivable, advances and deposits as at 31 December 1993 totalled $156,272,599, including the accounts of GCO, which total $114,740,729. Details are given in schedule 6.

36. The aggregate value of inventory as at 31 December 1993 totalled $44,918,239, consisting mainly of programme supplies in stock at the UNICEF Supply Division warehouse at Copenhagen and GCO stock. Details are given in schedule 7.

37. Capital assets reflected in the financial statements of 31 December 1993 consist of office buildings and staff housing presented at their acquisition cost of $8,503,997, as well as GCO machinery and equipment that is depreciated over the estimated useful life of these assets. The depreciated value of the GCO capital assets is $1,377,821. Details of UNICEF capital assets, except GCO, are given in statement IX.

38. The value of non-expendable property as at 31 December 1993 totalled $36,433,686. This represents the non-expendable property of all except two UNICEF offices. Computer equipment acquired in 1992-1993 has been charged against the administrative budget, a procedure consistently applied since 1986, and is not reflected in the statements.

39. As at 31 December 1993, the organization's call accounts and time deposits were valued at $421,778,961. The application of the United Nations rates of exchange as of 1 January 1994 will result in a foreign exchange gain of $56,235 and increase the value of the call accounts and time deposits to $421,835,196.

Note 7: Reserve

40. In 1950, the Executive Board authorized the establishment of a reserve for insurance of $200,000 to absorb losses of UNICEF programme supplies and equipment not covered by commercial insurance. Up to 1992, the reserve was restored to its authorized limit by a transfer from income. The movements in the reserve for the biennium 1992-1993 are given below:

(In United States dollars)

Balance, 1 January 1992	200,000
Charges against the reserve in 1992	(108,005)
Replenishment from income in 1992	108,005
Balance, 31 December 1993	200,000

41. In 1987, UNICEF established a reserve of $100,000 to self-insure for property losses. This reserve was funded equally from the biennium 1987-1988 and the biennium 1988-1989. Up to 1992, the reserve was restored to its original amount by a transfer from income. The movements in the reserve for the biennium are given below:

(In United States dollars)

Balance, 1 January 1992	100,000
Charges against the reserve in 1993	(71,726)
Replenishment from income	-
Balance, 31 December 1993	28,274

42. The procedure of replenishing the reserve accounts from income was discontinued in 1993.

Note 8: Contingent liability - staff benefits

43. Staff members' accumulated annual leave as at 31 December 1993 has an estimated value of $16,181,000. There is no provision in the accounts in respect of this amount. The expenditures will be charged against the budget appropriations of the periods when actual payments are made.

SCHEDULES TO THE FINANCIAL STATEMENTS

SCHEDULE 1

CONTRIBUTIONS RECEIVED OR PLEDGED FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

Donor	General resources			Supplementary funds			Total
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
GOVERNMENTS							
Afghanistan	70,300		70,300				70,300
Albania	208		208				208
Algeria	110,000		110,000				110,000
Argentina				50,000	828,854	878,854	878,854
Australia	6,357,417	14,181	6,371,597	10,508,913	5,400,507	15,909,420	22,281,017
Austria	3,670,084	150,409	3,820,493	2,667,926	2,189,454	4,857,379	8,677,872
Bahamas	1,000		1,000				1,000
Bangladesh	19,602		19,602				19,602
Barbados	4,000	116	4,116				4,116
Belarus	4,739		4,739				4,739
Belgium	3,826,840	6,802,782	10,629,622	2,492,221	1,380,482	3,872,702	14,502,325
Belize	17,500		17,500				17,500
Benin	36,250	37	36,287				36,287
Bhutan	13,100		13,100				13,100
Bolivia	6,000	341	6,341				6,341
Botswana	17,520		17,520				17,520
Brazil	100,000		100,000		3,402,390	3,402,390	3,502,390
Brunei Darussalam				200,000		200,000	200,000
Bulgaria	5,942		5,942				5,942
Burundi	8,437		8,437				8,437
Cambodia		991	991				991
Canada	27,406,754	6,227	27,412,981	46,498,156	20,717,728	67,215,884	94,628,864
Cape Verde		860	860				860
Central African Republic	9,615		9,615				9,615
Chile	162,122	761	162,883	1,012,222		1,012,222	1,175,105
China	1,485,000	320	1,485,320				1,485,320
Colombia	902,143		902,143				902,143
Costa Rica	26,426		26,426				26,426
Côte d'Ivoire	55,556	365	55,921				55,921
Croatia a/		575	575				575
Cuba	69,722		69,722				69,722
Cyprus	1,000		1,000		10,000	10,000	11,000
Czechoslovakia b/	201,282		201,282				201,282
Democratic People's Republic of Korea	74,768		74,768				74,768
Denmark	48,118,701	150,390	48,269,091	25,742,932	197,186	25,940,118	74,209,208
Djibouti	3,000		3,000				3,000
Dominica	1,239		1,239				1,239
Dominican Republic	100,000		100,000				100,000
Ecuador	25,252		25,252	207,254	100,000	307,254	332,506
Egypt	40,813		40,813		2,692	2,692	43,504
El Salvador	50,000		50,000				50,000

SCHEDULE 1 (continued)

Donor	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
Ethiopia	69,675	35	69,711				69,711
Fiji	7,809		7,809				7,809
Finland	36,403,395	14,063	36,417,457	2,689,424	3,216,286	5,905,710	42,323,167
France	20,967,930	34	20,967,965	652,563	4,085,852	4,738,415	25,706,379
Germany	23,724,264	15,274,804	38,999,068	1,922,904	27,435,796	29,358,701	68,357,768
Greece	400,000		400,000		805,961	805,961	1,205,961
Guatemala	30,000		30,000	930,226	9,458	939,684	969,684
Guinea-Bissau		1,050	1,050				1,050
Haiti		228	228				228
Holy See	4,000		4,000	2,000		2,000	6,000
Honduras	38,969		38,969	82,000		82,000	120,969
Hong Kong	29,195	123	29,318		24,821	24,821	54,139
Hungary	93,346	202	93,548				93,548
Iceland	296,113		296,113				296,113
India	2,010,317	15,317	2,025,634		1,366	1,366	2,027,000
Indonesia	1,125,091	13,427	1,138,518	85,182	7,532	92,714	1,231,232
Iran (Islamic Republic of)	100,000		100,000				100,000
Iraq	290,323		290,323	4,695,484		4,695,484	4,985,806
Ireland	1,286,264	382,028	1,668,292	857,069		857,069	2,525,361
Israel	62,034		62,034				62,034
Italy	70,809,170	(6,505)	70,802,665	25,162,220	12,558,942	37,721,162	108,523,827
Jamaica	773	4	776				776
Japan	50,360,000	17,370,252	67,730,252	10,363,215	18,508,890	28,872,106	96,602,357
Jordan	14,815		14,815				14,815
Kenya	10,868	1,029	11,897		70,894	70,894	82,791
Kuwait		1,482	1,482	46,000		46,000	47,482
Lao People's Democratic Republic	10,000		10,000				10,000
Lesotho	7,906		7,906				7,906
Libyan Arab Jamahiriya				150,000		150,000	150,000
Liechtenstein	13,656		13,656		167,785	167,785	181,441
Luxembourg	218,615	277,148	495,762	947,805	322,534	1,270,339	1,766,102
Malawi	2,257		2,257				2,257
Malaysia	168,000	5,823	173,823				173,823
Maldives	8,526		8,526				8,526
Mali	1,000		1,000	42,896		42,896	43,896
Malta	19,258		19,258				19,258
Mauritania	6,403		6,403				6,403
Mauritius	14,365	203	14,568		62,392	62,392	76,960
Mexico	483,871	7,659	491,530	96,774	129,202	225,976	717,506
Monaco	28,014	303	28,318		93,458	93,458	121,776
Mongolia	1,105		1,105				1,105
Morocco	136,896		136,896				136,896
Myanmar	451,747		451,747				451,747

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SCHEDULE 1 (continued)

Donor	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
Namibia	1,000		1,000				1,000
Nepal	2,526	124	2,649				2,649
Netherlands	39,967,047	836,023	40,823,070	40,481,125	47,927,307	88,408,432	129,231,502
New Zealand	923,940	28,425	952,365	323,893	294,681	618,574	1,570,939
Nicaragua	5,590		5,590				5,590
Nigeria	86,146	137	86,283	2,757,626	754	2,758,381	2,844,664
Norway	73,419,886	13,889	73,433,775	21,569,854	287,636	21,877,490	95,311,265
Oman	150,000	6,119	156,119		5,014	5,014	161,133
Pakistan	219,858	1,077	220,935				220,935
Panama	56,250		56,250				56,250
Papua New Guinea	5,029	412	5,441				5,441
Paraguay	4,000		4,000				4,000
Philippines	415,551	9,175	424,726		36,680	36,680	461,406
Poland	69,429		69,429		18,750	18,750	88,179
Portugal	80,000	681	80,681		584,219	584,219	664,900
Qatar	100,000		100,000				100,000
Republic of Korea	1,500,000	201,123	1,701,123		73,050	73,050	1,774,173
Romania	6,902		6,902				6,902
Saint Lucia	5,172		5,172				5,172
Saint Vincent and the Grenadines	750		750				750
San Marino	7,202		7,202		19,084	19,084	26,286
Saudi Arabia	1,000,000	23,523	1,023,523		84,420	84,420	1,107,943
Seychelles					1,515	1,515	1,515
Sierra Leone	50,000		50,000				50,000
Singapore	20,000		20,000		339,359	339,359	359,359
South Africa				4,000		4,000	4,000
Spain	4,805,197		4,805,197		18,390,565	18,390,565	23,195,762
Sri Lanka	35,504	6,845	42,349				42,349
Suriname	3,000		3,000				3,000
Swaziland	7,188		7,188				7,188
Sweden	116,596,414		116,596,414	135,649,604	403,893	136,053,498	252,649,912
Switzerland	24,930,425	5,504,490	30,434,915	11,389,069	8,219,796	19,608,865	50,043,780
Syrian Arab Republic	13,158		13,158				13,158
Thailand	551,522	2,259	553,781	2,000	3,587	5,587	559,368
Trinidad and Tobago	8,780	174	8,954				8,954
Tunisia	134,410	51	134,460				134,460
Turkey	200,000		200,000		222,826	222,826	422,826
Uganda		456	456				456
United Arab Emirates	300,000	820	300,820		33,539	33,539	334,358
United Kingdom of Great Britain and Northern Ireland	31,468,376	5,402	31,473,778	4,925,807	17,530,297	22,456,104	53,929,883
United Republic of Tanzania	11,028	1,282	12,310				12,310
United States of America	183,743,999	841,458	184,585,457	64,922,695	50,972,587	115,895,281	300,480,738
Uruguay	10,000		10,000				10,000

SCHEDULE 1 (continued)

Donor	General resources			Supplementary funds			Total
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
Venezuela	229,334	769	230,103				230,103
Viet Nam	20,217		20,217				20,217
Yemen	41,238		41,238	16,667	500	17,167	58,404
Yugoslavia (former)		559	559		110,511	110,511	111,070
Zambia	20,854		20,854				20,854
Zimbabwe	9,449	924	10,372				10,372
Subtotal	783,964,671	47,973,256	831,937,927	420,167,725	247,291,032	667,458,757	1,499,396,684
INTERGOVERNMENTAL ORGANIZATIONS							
AfDB - Abidjan				1,000,000		1,000,000	1,000,000
AGFUND				400,000		400,000	400,000
European Community				15,637,778		15,637,778	15,637,778
IDB - WASHINGTON, D. C.				7,008,000		7,008,000	7,008,000
OPEC Fund				1,250,000		1,250,000	1,250,000
Subtotal	0	0	0	25,295,778	0	25,295,778	25,295,778
UNITED NATIONS SYSTEM							
UN, DHA/CERF					2,952,126	2,952,126	2,952,126
UN, DHA/Iraq					36,371,171	36,371,171	36,371,171
United Nations Secretariat					2,342,337	2,342,337	2,342,337
United Nations staff		23,913	23,913		179,869	179,869	203,782
UNCDF, New York					615,360	615,360	615,360
UNDP, New York					1,632,382	1,632,382	1,632,382
UNDRO, Geneva					2,456,310	2,456,310	2,456,310
UNFPA, New York					3,670,419	3,670,419	3,670,419
UNHCR, Geneva					8,917,812	8,917,812	8,917,812
WHO, Geneva					20,000	20,000	20,000
World Bank					9,267,509	9,267,509	9,267,509
Subtotal	0	23,913	23,913	0	68,425,295	68,425,295	68,449,208
ADJUSTMENTS TO PRIOR YEARS							
Germany				(382)		(382)	(382)
Israel	(12,250)		(12,250)				(12,250)
Japan		(114,859)	(114,859)		7,874	7,874	(106,985)
Netherlands				(2,522,198)		(2,522,198)	(2,522,198)
Philippines		(7,874)	(7,874)				(7,874)

SCHEDULE 1 (concluded)

Donor	General resources: Governments and inter-governmental agencies	General resources: Non-governmental sources	General resources: Subtotal	Supplementary funds: Governments and inter-governmental agencies	Supplementary funds: Non-governmental sources	Supplementary funds: Subtotal	Total
Republic of Korea		(134,041)	(134,041)		38,643	38,643	(95,398)
Spain				(36,233)		(36,233)	(36,233)
Switzerland		306	306				306
United States		(30,000)	(30,000)				(30,000)
	(12,250)	(286,468)	(298,718)	(2,558,813)	46,517	(2,512,296)	(2,811,014)
GRAND TOTAL	783,952,421	47,710,701	831,663,122	442,904,691	315,762,844	758,667,535	1,590,330,657

SUMMARY

Governments and intergovernmental agencies	1,226,857,112
National Committees for UNICEF	249,581,431
Non-governmental organizations	45,646,688
United Nations system	68,245,426
GRAND TOTAL	1,590,330,657

a/ Croatia was admitted to membership in the United Nations on 22 May 1992.

b/ In a letter dated 10 December 1992, the Permanent Representative of Czechoslovakia informed the Secretary-General that the Czech and Slovak Federal Republic would cease to exist on 31 December 1992 and that the Czech Republic and the Slovak Republic, as successor States, would apply for membership in the United Nations. The Czech Republic and the Slovak Republic were admitted as Member States on 19 January 1993.

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SCHEDULE 2

OTHER INCOME FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

	1992–1993	1990–1991
INCOME RELATED TO THE BUDGET EXPENDITURES a/		
Income from packing and assembly activities b/	15,199,823	6,312,543
Adjustments of accounts payable related to prior period's budget	8,617,415	7,276,655
Agency commissions and reimbursement for services	3,955,979	944,963
Income from sale of films, books and other information materials	18,741	15,431
Income from sale of surplus and obsolete administrative property	3,014,167	1,000,089
Miscellaneous	3,220,443	770,014
Subtotal	34,026,568	16,319,696
INCOME RELATED TO PROGRAMME OPERATIONS		
Shipping and insurance claims received	38,085	22,750
Income from sale of surplus and programme property	3,277,485	265,476
Subtotal	3,315,569	288,226
INCOME RELATED TO FINANCIAL OPERATIONS		
Interest on current bank accounts and short-term investments	43,706,207	48,176,172
Cash discounts	1,192,659	1,035,665
Gains (losses) on foreign exchange transactions	8,509,933	6,852,995
Miscellaneous	2,036,754	2,229,182
Subtotal	55,445,554	58,294,015
Total	92,787,691	74,901,936

a/ Government contributions towards local budget costs totalled $1,634,388.00 in the bienium 1992–1993. These form part of the government contributions to UNICEF general resources shown on statement I. This is shown in statement VIII.

b/ Income from packing and assembly activities does not include the 10 per cent operational surcharge for UNICEF programme expenditures. On statement VIII, however, to present the status of approved estimates, the recovery from these activities is shown inclusive of the 10 per cent surcharge.

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SCHEDULE 3

CASH HOLDINGS AS AT 31 DECEMBER 1993

(United States dollar equivalent)

	Time remaining to maturity					
	At sight	2–7 days	8–30 days	31–90 days	Over 90 days	Total
IN CURRENT ACCOUNTS, CASH ON HAND AND IN TRANSIT						
Convertible currencies	12,039,916					12,039,916
Non-convertible currencies	14,758,444					14,758,444
Subtotal	26,798,360					26,798,360
AT CALL ACCOUNTS AND TIME DEPOSITS						
Austrian schillings	34,914		863,664	866,394		1,764,972
Belgian francs	692,063	690,608		1,519,337		2,902,008
Canadian dollars	195,600	1,325,758	604,584	2,143,380	1,272,766	5,542,087
Deutsche mark	1,753,850		2,046,784	5,035,924	2,339,181	11,175,739
European currency units	411,244		584,361	1,909,275	2,036,398	4,941,279
Finnish markkaa	268,951		344,234	179,483		792,669
French francs	2,867,564	1,692,047	1,692,047	5,076,142		11,327,801
Greek drachmas	6,735					6,735
Irish pounds	5,593	115,389	70,423	357,760	191,473	740,638
Italian lire	888,169	595,238	595,238	2,679,987	2,414,950	7,173,582
Japanese yen	3,233,212	3,462,963	3,981,481	2,037,037		12,714,694
Netherlands guilders	629,951		783,049	1,302,083	312,500	3,027,583
Norwegian kroner	482,154	136,352	268,817	537,634	413,685	1,838,643
Portugese escudos	1,384					1,384
Pounds sterling	2,646,634		749,527	4,925,373	1,641,791	9,963,325
Spanish pesetas	9,863					9,863
Swedish kronor	474,592		599,137	1,672,381	547,715	3,293,826
Swiss francs	2,394,794		2,690,440			5,085,235
United States dollars	18,247,425	28,000,000	52,000,000	124,913,395	115,587,373	338,748,193
Other convertible currencies	509,376					509,376
Non-convertible currencies	219,331					219,331
Subtotal	35,973,400	36,018,356	67,873,787	155,155,587	126,757,832	421,778,961
Total	62,771,759	36,018,356	67,873,787	155,155,587	126,757,832	448,577,320

SUMMARY

Convertible currencies	433,599,546
Non-convertible currencies	14,977,775
	448,577,320

SCHEDULE 4

CONTRIBUTIONS RECEIVABLE FOR GENERAL RESOURCES AND SUPPLEMENTARY FUNDS, CURRENT AND PRIOR YEARS
AS AT 31 DECEMBER 1993

(United States dollars)

	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
GOVERNMENTS							
Afghanistan	145,300		145,300				145,300
Albania	316		316				316
Algeria	25,000		25,000				25,000
Australia							
Austria	10,833		10,833	129,316		129,316	140,149
Bahamas	1,000		1,000				1,000
Bangladesh	10,000		10,000				10,000
Belarus							
Belgium							
Benin	8,000		8,000				8,000
Bhutan	765		765				765
Bolivia	6,000		6,000				6,000
Brazil							
Brunei Darussalam							
Bulgaria	5,161		5,161				5,161
Canada				5,152,341		5,152,341	5,152,341
Central African Republic				151,458		151,458	151,458
Chad	6,757		6,757				6,757
Chile	140,000		140,000				140,000
Comoros	3,000		3,000				3,000
Cyprus	1,000		1,000				1,000
Czechoslovakia a/	34,843		34,843				34,843
Democratic People's Republic of Korea	37,559		37,559				37,559
Denmark				5,615,562		5,615,562	5,615,562
Djibouti	6,000		6,000				6,000
Dominican Republic							
Ecuador	24,438		24,438	207,254		207,254	231,692
Egypt	20,406		20,406				20,406
Fiji	3,158		3,158				3,158
Finland							
France	1,184,433		1,184,433	550,197		550,197	1,734,630
Germany				116,959		116,959	116,959
Guatemala	43,977		43,977	205,053		205,053	249,031
Guyana	146		146				146
Honduras				82,000		82,000	82,000
Indonesia	315,000		315,000				315,000
Iran (Islamic Republic of)	100,000		100,000				100,000
Iraq							
Italy				20,311,890		20,311,890	20,311,890
Italy - EPI				6,716,089		6,716,089	6,716,089
Jamaica							

SCHEDULE 4 (continued)

	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
Japan	18,249		18,249				18,249
Kenya	400,000		400,000				400,000
Kuwait	20,000		20,000				20,000
Lao People's Democratic Republic	5,000		5,000				5,000
Lebanon	5,000		5,000				5,000
Liberia	16,779		16,779				16,779
Liechtenstein	3,608		3,608				3 608
Madagascar	1,000		1,000	69,252		69,252	70,252
Mali	1,105		1,105				1,105
Mongolia	4,480		4,480				4,480
Morocco	44,328		44,328				44,328
Myanmar	2,526		2,526				2,526
Nepal				2,971,198		2,971,198	2,971,198
Netherlands	2,000		2,000				2,000
Niger	168,320		168,320				168,320
Nigeria	8,291,431		8,291,431	1,364,642		1,364,642	9,656,074
Norway							
Oman	16,722		16,722				16,722
Pakistan	50,000		50,000				50,000
Panama	6,000		6,000				6,000
Paraguay	176,977		176,977				176,977
Philippines	40,000		40,000				40,000
Portugal	200,000		200,000				200,000
Republic of Korea	1,991		1,991				1,991
Romania	10,553		10,553				10,553
Russian Federation	12,000		12,000				12,000
Senegal	29,711		29,711				29,711
Sierra Leone	10,000		10,000				10,000
Singapore	5,405		5,405				5,405
Somalia							
Spain	514		514				514
Sri Lanka	209		209	1,500,000		1,500,000	1,500,209
Sudan				32,737,967		32,737,967	32,737,967
Sweden	11,409,396		11,409,396	795,871		795,871	12,205,267
Switzerland	194,733		194,733				194,733
Thailand	108,597		108,597				108,597
Uganda	1,041		1,041				1,041
Ukraine				1,402,570		1,402,570	1,402,570
United Kingdom of Great Britain and Northern Ireland	1,607,707		1,607,707	34,297,902		34,297,902	35,905,609
United States of America	20,000		20,000				20,000
Uruguay	33,460		33,460				33,460
Yemen	200,552	1,125	201,677				201,677
Yugoslavia (former)							

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SCHEDULE 4 (continued)

	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
Zambia	514		514				514
Zimbabwe	6,743		6,743				6,743
Subtotal	25,259,746	1,125	25,260,871	114,377,522	0	114,377,522	139,638,394
INTERGOVERNMENTAL AGENCIES							
AGFUND	5,145,800		5,145,800				
European Community				2,324,400		2,324,400	7,470,200
IDB – Washington, D. C.				26,319,087		26,319,087	26,319,087
OPEC Fund				6,322,250		6,322,250	6,322,250
				367,992		367,992	367,992
Subtotal	5,145,800	0	5,145,800	35,333,729	0	35,333,729	40,479,529
NATIONAL COMMITTEES FOR UNICEF							
Canada					3,837,617	3,837,617	3,837,617
Germany							
Japan					14,040	14,040	14,040
Netherlands					9,232,207	9,232,207	9,232,207
Spain							
United States of America							
Subtotal	0	0	0	0	13,083,864	13,083,864	13,083,864
NON-GOVERNMENTAL ORGANIZATIONS							
Argentina					2,020	2,020	2,020
Brazil					28	28	28
India					55	55	55
Mexico					968	968	968
Netherlands					509,224	509,224	509,224
Philippines							
Switzerland							
Thailand		494	494				494
United Kingdom of Great Britain and Northern Ireland							
United States of America					21,843,883	21,843,883	21,843,883
Yugoslavia (former)					105,000	105,000	105,000
Subtotal	0	494	494	0	22,461,178	22,461,178	22,461,672

SCHEDULE 4 (concluded)

	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
UNITED NATIONS SYSTEM							
UN, DHA/CERF							
UN, DHA/Iraq							
United Nations Secretariat					22,492	22,492	22,492
UNCDF, New York					627,198	627,198	627,198
UNDP, New York					1,079,719	1,079,719	1,079,719
UNDRO, Geneva					1,400,856	1,400,856	1,400,856
UNFPA, New York							
UNHCR, Geneva					1,562,531	1,562,531	1,562,531
World Bank					47,095	47,095	47,095
					132,127	132,127	132,127
Subtotal	0	0	0	0	4,872,018	4,872,018	4,872,018
GRAND TOTAL	30,405,546	1,619	30,407,165	149,711,251	40,417,060	190,128,311	220,535,477
SUMMARY							
Governments and intergovernmental agencies							180,116,798
National Committees for UNICEF							13,083,864
Non-governmental organizations							22,462,797
United Nations system							4,872,018
GRAND TOTAL							220,535,477

a/ In a letter dated 10 December 1992, the Permanent Representative of Czechoslovakia informed the Secretary-General that the Czech and Slovak Federal Republic would cease to exist on 31 December 1992 and that the Czech Republic and the Slovak Republic, as successor States, would apply for membership in the United Nations. The Czech Republic and the Slovak Republic were admitted as Member States on 19 January 1993.

SCHEDULE 5

AGEING OF CONTRIBUTIONS RECEIVABLE AS AT 31 DECEMBER 1993

(United States dollars)

	Prior to 1991	1991	1992	1993	Total
GENERAL RESOURCES					
Governments and intergovernmental agencies	7,010,961	887,887	969,814	21,536,884	30,405,546
Non-governmental organizations				1,619	1,619
Subtotal	7,010,961	887,887	969,814	21,538,503	30,407,165
SUPPLEMENTARY FUNDS					
Governments and intergovernmental agencies	42,148,272	11,881,973	22,242,427	73,438,579	149,711,251
National Committees for UNICEF			1,106,070	11,977,793	13,083,864
Non-governmental organizations	2,626,488	6,466,949	5,008,729	8,359,011	22,461,178
United Nations system	2,202,745	497,770	310,645	1,860,859	4,872,019
Subtotal	46,977,506	18,846,691	28,667,872	95,636,243	190,128,312
SUMMARY					
Governments and intergovernmental agencies	49,159,234	12,769,860	23,212,241	94,975,463	180,116,798
National Committees for UNICEF			1,106,070	11,977,793	13,083,864
Non-governmental organizations	2,626,488	6,466,949	5,008,729	8,360,631	22,462,797
United Nations system	2,202,745	497,770	310,645	1,860,859	4,872,019
GRAND TOTAL	53,988,467	19,734,579	29,637,686	117,174,746	220,535,477

SCHEDULE 6

ACCOUNTS RECEIVABLE, ADVANCES AND DEPOSITS AS AT 31 DECEMBER 1993

(United States dollars)

	1993	1991
ACCOUNTS RECEIVABLE		
From the United Nations and specialized agencies for supplies and advances for fellowships and other jointly-assisted projects	2,918,215	2,645,807
From non-governmental organizations for fund-raising campaigns		
National Committees for UNICEF	114,000,505	101,360,574
From Governments - other	474,112	345,688
For shipping and insurance claims	106,406	97,860
From banks - accrued interest	2,534,196	2,243,566
From Governments, United Nations agencies and other organizations for special accounts	14,344,907	31,259,486
From staff members	14,870,755	10,474,534
Miscellaneous	461,097	3,558,214
TOTAL ACCOUNTS RECEIVABLE	149,710,193	151,985,729
DEPOSITS AND PREPAYMENTS	2,039,615	4,000,607
DEFERRED CHARGES - CENTRAL EMERGENCY REVOLVING FUND (CERF)	2,064,945	
ADVANCES		
To suppliers for goods and freight	2,457,846	983,100
GRAND TOTAL	156,272,599	156,969,435

SCHEDULE 7

INVENTORIES AS AT 31 DECEMBER 1993

(United States dollars)

	1993	1991
UNICEF PROGRAMME SUPPLIES		
UNICEF Supply Division warehouse, Copenhagen		
In stock	31,862,008	29,000,273
In transit	685,314	1,889,952
	32,547,322	30,890,226
Packing materials	251,382	248,900
Total stocks in the UNICEF Supply Division warehouse, Copenhagen, and in transit	32,798,704	31,139,126
STOCKS IN OTHER LOCATIONS		
With suppliers	4,813	26,297
GREETING CARD AND RELATED OPERATIONS		
Raw materials	3,013,426	4,780,136
Products in process	1,028,921	1,532,307
Finished goods	8,072,375	3,027,357
	12,114,723	9,339,800
TOTAL INVENTORIES	44,918,239	40,505,223

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SCHEDULE 6

CONTRIBUTIONS FOR FOLLOWING YEARS PLEDGED/RECEIVED IN ADVANCE AS AT 31 DECEMBER 1993

(United States dollars)

	Pledged		Received in advance		
	General resources	Supplementary funds	General resources	Supplementary funds	Total
GOVERNMENTS AND INTERGOVERNMENTAL AGENCIES					
Australia		2,066,854		21,866	2,088,720
Belgium		2,790,055		71,569	2,861,624
Denmark		7,000,247			7,000,247
Dominican Republic			6,667		6,667
Ecuador		1,554,404			1,554,404
European Community		417,614			417,614
France		310,209			310,209
Honduras		369,000			369,000
Italy		6,250,000			6,250,000
Japan				80,000	80,000
Mali		12,095			12,095
Netherlands		3,161,813		464,205	3,626,018
Norway		4,260,753			4,260,753
Peru		2,000,000			2,000,000
Sweden		44,211,660		1,318,248	45,529,909
Switzerland		5,069,840			5,069,840
United Kingdom of Great Britain and Northern Ireland		74,627			74,627
United States of America			73,000,000		73,000,000
Venezuela			6,140		6,140
Subtotal	0	79,549,171	73,012,807	1,955,888	154,517,865
NATIONAL COMMITTEES FOR UNICEF					
Canada		1,708,938			1,708,938
Netherlands		5,229,257			5,229,257
Subtotal	0	6,938,195	0	0	6,938,195
NON-GOVERNMENTAL ORGANIZATIONS					
Canada		792,241			792,241
Netherlands		503,316		16,547	519,863
Subtotal	0	1,295,556	0	16,547	1,312,104

SCHEDULE 8 (concluded)

UNITED NATIONS SYSTEM	Pledged		Received in advance		Total
	General resources	Supplementary funds	General resources	Supplementary funds	
United Nations Secretariat		23,150			23,150
UNDP, New York		140,230			140,230
UNCDF, New York		301,140			301,140
UNFPA, New York		3,026,280			3,026,280
Subtotal	0	3,490,800	0	0	3,490,800
GRAND TOTAL	0	91,273,722	73,012,807	1,972,435	166,258,965

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SCHEDULE 9

ACCOUNTS PAYABLE AND OTHER UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1993

(United States dollars)

	1993	1991
ACCOUNTS PAYABLE		
To the United Nations and specialized agencies		
For staff salaries and related allowances	6,959,189	7,296,481
For the Central Emergency Revolving Fund (CERF)	10,000,000	
Greeting Card and related Operations	5,297,834	3,819,230
Freight	19,608	1,193,702
Miscellaneous	10,994,544	4,173,774
UNLIQUIDATED OBLIGATIONS		
Programme budget accounts		
For supplies and equipment	59,082,706	31,416,586
For services	21,556,178	10,663,016
Administrative budget accounts	18,809,854	18,859,864
TOTAL	132,719,912	77,422,654

SCHEDULE 10

PROCUREMENT SERVICES AND OTHER SERVICES FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

		Balance as at 1 January 1992	Funds received	Funds pledged/ advanced	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1993
SPECIAL ACCOUNTS FOR PROCUREMENT SERVICES AND OTHER ACTIVITIES								
Governments		41,038,317	158,500,972	625,508	200,164,797	135,570,409	7,422,943	57,171,445
United Nations system		1,057,587	6,787,001	(1,560,972)	6,283,616	6,888,991	10,167	(615,542)
Others		4,126,272	20,757,950	(2,094,327)	22,789,895	14,641,187	583,436	7,565,272
	(schedule 10.1)	46,222,176	186,045,923	(3,029,791)	229,238,308	157,100,587	8,016,546	64,121,175
Total debit balances								13,204,010
Gross credit balances								77,325,185
INTERNATIONAL CONFERENCE ON ASSISTANCE TO AFRICAN CHILDREN	(schedule 10.2)	0	333,828	0	333,828	270,802	0	63,026
WORLD SUMMIT FOR CHILDREN								
Summit	(schedule 10.3)	84,866	5,000		89,866	4,958	84,908 a/	
Mobilization	(schedule 10.3)	35,970	1,656		37,626	0	37,626 a/	
		120,836	6,656	0	127,492	4,958	122,534	0
Grand total		46,343,012	186,386,407	(3,029,791)	229,699,628	157,376,347	8,139,080	77,388,211

a/ Transfer to general resources miscellaneous income authorized by the Executive Board in its decision 1993/18 (E/ICEF/1993/14).

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Schedule 10.1

SPECIAL ACCOUNTS FOR PROCUREMENT SERVICES AND OTHER ACTIVITIES
FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

Donors	Balance as at 1 January 1992	Funds received	Funds pledged/ advanced	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1993
GOVERNMENTS AND INTERGOVERNMENTAL AGENCIES							
Afghanistan	16,624			16,624			16,624
AGFUND			(125,418)	(125,418)			(125,418)
Algeria					472,798		(472,798)
Argentina	246	719,567		719,813	308,692		411,121
Australia	188,785	11,088	(29,603)	170,270	99,381		70,889
Bangladesh	13,562,747	17,143,936	(261,560)	30,445,123	11,864,811	258,909	18,321,403
Belize	3,396	17,073	117	20,586	16,086	263	4,237
Benin	100,215	8,943	(8,316)	100,842	34,811	3,717	62,314
Bhutan		187,094	165,094	352,188	314,082	17,562	20,544
Bolivia	280,525	1,833,482	(565,957)	1,548,050	1,831,364	2,669	(285,983)
Botswana	25,400	37,328	(453)	62,275	36,116	25,400	759
Brazil	332,861	354,866		687,727	349,670	4,819	333,238
Burkina Faso	200,070	7,347	(1,804)	205,613	153,376	52,238	(1)
Burundi	677	342,238	(201)	342,714	341,764		950
Cambodia	19,536			19,536	16,180	1,013	2,343
Cameroon		76,089		76,089	73,451		2,638
Canada	104,600	1,063,276		1,167,876	483,454	15,872	668,550
Central African Republic	35,951	58,420	2,002	96,373	53,394	6,127	36,852
Chile	2,465	88,172		90,637	83,359	2,465	4,813
China		415,423		415,423	125,611		289,812
Colombia	91,346	2,110,232	(13,476)	2,188,102	1,191,510		996,592
Comoros	14,652	861	(861)	14,652	16,526		(1,874)
Congo	2,338	131,554		133,892	126,528		7,364
Costa Rica	207			207	19		188
Côte d'Ivoire		4,526		4,526			4,526
Cuba	9,676			9,676			9,676
Denmark	440,807	25,452,023	2,058	25,894,888	16,201,408	222,583	9,470,897
Djibouti					(1,486)	1,486	
Dominica	79			79			79
Ecuador	(54,841)	1,095,680	(132)	1,040,707	823,763		216,944
Egypt	7,310			7,310			7,310
Estonia		430,605		430,605	104,075		326,530
Ethiopia	1,407,142	264,586	(11,442)	1,660,286	1,156,321		503,965
European Community		12,537,501		12,537,501	13,028,801		(491,300)
Finland	130,097	1,054,837	(16,560)	1,168,374	811,215	72,000	285,159
France	504,749	994,901		1,499,650	939,473		560,177
Gabon	1,373			1,373			1,373
Gambia	16,607	96,526	(27,504)	85,629	63,943	27,268	(5,582)
Germany	1,715,956	2,412,636	(11,786)	4,116,806	3,531,729	(51,976)	637,053
Ghana	723,784	832,269		1,556,053	1,301,294	2,432	252,327
Guatemala	81	144,154	1,492	145,727	139,358	1,492	4,877

SCHEDULE 10.1 (continued)

Donors	Balance as at 1 January 1992	Funds received	Funds pledged/ advanced	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1993
Guinea	83,022	7,143	(2,780)	87,385	41,374	2,462	43,549
Guinea-Bissau	605			605	128	193	284
Guyana	3,709			3,709		3,709	
Haiti	21,495		(2,869)	18,626		289	18,337
Honduras							
Iceland		5,000		5,000	5,419		(419)
India	280,951	71,093	(306)	351,738	57,823	18,595	275,320
Indonesia	372,589	2,295,866		2,668,455	468,808	228,820	1,970,827
Iran (Islamic Republic of)	12,277		(5,596)	6,681			6,681
Iraq	282,105			282,105			282,105
Ireland	5,405	25,463		30,868	15,513	452	14,903
Italy	7,224,878	957,199	(1,192,986)	6,989,091	4,690,311	230,501	2,068,279
Jamaica	219,856	277,842	80,371	578,069	429,004	94,586	54,479
Japan	672,529	6,011,317	(51,222)	6,632,624	7,179,194	(37,868)	(508,702)
Kenya	237,698	99,011	(240,575)	96,134	41,455		54,679
Kiribati	2,325			2,325			2,325
Latvia		1,205		1,205	1,199	6	
Lesotho	57,975	19,721	(629)	77,067	40,499	11,453	25,115
Liberia	27,003			27,003			27,003
Libyan Arab Jamahiriya	8,642			8,642	72	8,570	
Lithuania		1,206,264		1,206,264	1,200,372		5,892
Macao		4,154		4,154	4,154		
Madagascar	75,977	45,538	7,443	128,958	115,748	11,134	2,076
Malawi	332,817	526,298	(804)	858,311	600,768		257,543
Maldives		1,997		1,997	1,754		243
Mali	61,966	36,265	(6,249)	91,982	35,082		56,900
Mauritania	7,580	1,480,111		1,487,691	1,465,630		22,061
Mexico	1,068	161,586		162,654	156,623	4,963	1,068
Micronesia (Federated States of)	5,385	31,893		37,278	27,111	119	10,048
Morocco	19,068		(6,649)	12,419	548,146		(535,727)
Mozambique	173			173		173	
Myanmar	354,255	318,783	5,268	678,306	409,945		268,361
Nepal	119,432	79,950	(34,689)	164,693	114,657	30,365	19,671
Netherlands	2,637,634	3,060,398	26,220	5,724,252	4,688,906	28,581	1,006,765
Nicaragua	281			281			281
Niger	677	662,255		662,932	351,535		311,397
Nigeria	1,494,133	6,978,274	4,515,163	12,987,570	351,078	4,827,221	4,609,271
Norway	66,378	309,171	(440)	375,109	325,285		49,824
Oman	123,206	894,130	19,113	1,036,449	846,337	62,029	128,083
OPEC Fund	4,894		(65,457)	(60,563)	161,773		(222,336)
Pakistan	1,313,611	5,303,709	524,908	7,142,228	5,512,299	554,742	1,075,187
Panama	492			492	24	468	
Papua New Guinea	17,792	9,139	(187)	26,744	7,909		18,835
Paraguay	1,287	362,956		364,243	359,860	875	3,508
Peru	5,393	76,752	(11,965)	70,180	43,399	(6,726)	33,507
Philippines	116,301	6,793,951	(2,049)	6,908,203	4,205,643	1,008	2,701,552

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SCHEDULE 10.1 (continued)

Donors	Balance as at 1 January 1992	Funds received	Funds pledged/ advanced	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1993
Poland			(3,190)	(3,190)			(3,190)
Romania	63,096	25,611,681		25,674,777	20,215,501		5,459,276
Rwanda	61,318	683,419	(2,357)	742,380	510,450	9,835	222,095
Saint Kitts and Nevis		3,082	(369)	2,713	5,203		(2,490)
Sao Tome and Principe	6,843		(1,473)	5,370	13,746		(8,376)
Senegal	11	51,901		51,912	22,468		29,444
Seychelles		1,155		1,155	1,267		(112)
Sierra Leone	250,941	1,258,738	80,586	1,590,265	712,833	86,778	790,654
Slovakia		11,730		11,730			11,730
Solomon Islands		7,211		7,211	7,092	84	35
Somalia			(24,017)	(24,017)	9		(24,026)
Sri Lanka	18,423			18,423	15,765		2,658
Sudan	496,621	520,708	20,293	1,037,622	569,641	107,255	360,726
Syrian Arab Republic	10,993	69,037	(12,482)	67,548	75,914		(8,366)
Swaziland		29,265		29,265	42,089		(12,824)
Sweden	120,987	2,631,454	(30,760)	2,721,681	2,459,605	56,978	205,098
Switzerland	75,266	322,700	(1,604)	396,362	236,882	90,731	68,749
Taiwan		62,883	10,152	73,035	52,731	10,152	10,152
Thailand	3,128			3,128		172	2,956
Tokelau	230		(29,889)	(29,659)	(28,305)		(1,354)
Tunisia	2,960		(2,058)	902	266	22	614
Turkey	4,219	5,374,286		5,378,505	3,861,434		1,517,071
Uganda	424,265	194,714		618,979	161,951	523	456,505
United Arab Emirates			(617)	(617)	(617)		
United Kingdom of Great Britain and Northern Ireland	25,365	102,422		127,787	146,874		(19,087)
United Republic of Tanzania	2,094,616	1,693,640	40,324	3,828,580	2,574,853	183,750	1,069,977
United States of America	124,384	9,876,933	(2,428,579)	7,572,738	7,935,326	68,138	(430,726)
Vanuatu		5,656		5,656	5,656		
Viet Nam	17,296		(3,940)	13,356	(408)	13,764	
Yemen	352,062	1,400,646	23,192	1,775,900	1,353,288	26,866	395,746
Yugoslavia (former)		25		25			25
Zaire	481,697	44,265	332,259	858,221	445,977		412,244
Zambia	72,745	221,092	(9,910)	283,927	202,268		81,659
Zimbabwe	172,526	280,662	21,223	474,411	172,936	24,836	276,639
Total	41,038,317	158,500,972	625,508	200,164,797	135,570,409	7,422,943	57,171,445

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SCHEDULE 10.1 (concluded)

Donors	Balance as at 1 January 1992	Funds received	Funds pledged/ advanced	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1993
UNITED NATIONS SYSTEM							
FAO		82,007	(241)	81,766	86,308		(4,542)
IAEA, Vienna		267		267	276		(9)
ILO		16,674	(10,212)	6,462	7,886		(1,424)
PAHO, Washington, D.C.	115,558	196,186	(92,809)	218,935	203,325		15,610
United Nations Secretariat	98,880	82,693	(163,852)	17,721	41,952	314	(24,545)
UNCDF, New York	104		(104)				
UNDP, New York	101,397	773,629	(114,083)	760,943	823,409		(62,466)
UNDRO, Geneva	33	19,633	(35,772)	(16,106)			(16,106)
UNESCO	1,426	121,765	(486)	122,705	347,655	1,085	(226,035)
UNFDAC	214			214			214
UNFPA, New York	220,408	3,030,357	(679,861)	2,570,904	2,627,862	1,711	(58,669)
UNHCR, Geneva	47,265	731,391	(248,559)	530,097	504,907	4,416	20,774
UNRWA	828	570,740	(53,109)	518,459	746,908		(228,449)
WFP	2,959	46,974	(87)	49,846	37,103		12,743
WHO	466,139	1,101,891	(173,045)	1,394,985	1,437,358	2,641	(45,014)
World Bank	2,376			2,376			2,376
UNICEF GCO		12,794	11,248	24,042	24,042		
Total	1,057,587	6,787,001	(1,560,972)	6,283,616	6,888,991	10,167	(615,542)
Others	4,126,272	20,757,950	(2,094,327)	22,789,895	14,641,187	583,436	7,565,272
Total	46,222,176	186,045,923	(3,029,791)	229,238,308	157,100,587	8,016,546	
Net credit balances							64,121,175
Total debit balances							13,204,010
Gross credit balances							77,325,185

SCHEDULE 10.2

INTERNATIONAL CONFERENCE ON ASSISTANCE TO AFRICAN CHILDREN
FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

Funds received from:	
National Committees for UNICEF	
Austria	18,692
Canada	16,807
Italy	100,000
Japan	25,000
New Zealand	541
Spain	24,752
Switzerland	20,000
United Kingdon of Great Britain and Northern Ireland	29,703
United States of America	25,000
Subtotal	260,495
Non-governmental organizations	
ARAMCO	73,333
Total funds received	333,828
Expenditures incurred	270,802
Unspent balance	63,026

SCHEDULE 10.3

WORLD SUMMIT FOR CHILDREN AND RELATED ACTIVITIES FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

	Funds	
	Summit	Mobilization
GOVERNMENTS		
Albania	0	2,000
Bangladesh	1,522	
Barbados	1,997	
Belarus	15,000	
Belgium	100,000	
Bhutan	5,000	
Brazil	30,000	
Cameroon	7,407	
Canada	208,333	
Chad	1,064	
Chile		5,000
China	25,000	25,000
Cuba	4,000	
Czechoslovakia a/		100,000
Denmark	87,009	
Djibouti	1,000	
Dominica	500	
El Salvador	5,000	
Ethiopia	1,000	
Finland	174,376	76,000
France	114,504	
Germany	232,643	32,258
Greece	5,163	
Holy See		5,000
India	1,000	
Indonesia	20,000	30,000
Ireland	159,270	
Italy	150,000	100,000
Japan	200,000	
Jordan	5,000	
Kenya		1,656
Kuwait	100,000	
Lebanon	5,000	
Liechtenstein	2,000	
Luxembourg		16,046
Malaysia	50,000	
Maldives	500	1,000
Mali	57,592	
Mexico	75,000	
Myanmar	2,318	
Nepal		1,000
Netherlands	100,000	
Nigeria	50,000	
Norway	96,952	

SCHEDULE 10.3 (continued)

	Funds	
	Summit	Mobilization
Pakistan	50,080	
Philippines	2,500	
Republic of Korea		50,000
Romania	10,000	
Russian Federation	100,000	
Saudi Arabia	20,000	
Senegal		23,904
Singapore	10,000	
Sri Lanka	2,500	
Sudan	25,000	
Sweden	200,000	
Switzerland		50,000
Thailand	2,000	
Tunisia	2,000	
Turkey	25,000	
Uganda		30,000
Ukraine	15,000	
United Kingdom of Great Britain and Northern Ireland	134,615	
United States of America	150,000	
Venezuela		50,000
Yugoslavia (former)		20,000
Zaire	50,000	
Zimbabwe	50,000	
Subtotal	2,943,845	618,864
NATIONAL COMMITTEES FOR UNICEF		
Austria		5,505
Belgium		10,000
Canada		50,877
Germany		130,000
Greece	31,319	
France		49,541
Italy		49,196
Japan		133,333
Luxembourg		2,857
Netherlands		150,000
New Zealand		1,120
Portugal		2,502
San Marino		811
Spain		129,314
Sweden		25,000
Switzerland		20,000
Turkey		25,000
United Kingdom of Great Britain and Northern Ireland		114,814
United States of America		290,000

SCHEDULE 10.3 (concluded)

		Funds	
		Summit	Mobilization
Yugoslavia (former)			1,932
Subtotal		31,319	1,191,802
OTHERS b/			
Congo			811
Saudi Arabia			25,000
United States of America		500	700
		500	26,511
TOTAL FUNDS RECEIVED		2,975,664	1,837,177
EXPENDITURES INCURRED		2,890,756	1,799,550
TRANSFER OF UNSPENT BALANCE TO MISCELLANEOUS INCOME		84,908	37,627
BALANCE		0	0
BUDGETS APPROVED BY THE EXECUTIVE BOARD	5,134,445	2,994,762	2,139,683

a/ In a letter dated 10 December 1992, the Permanent Representative of Czechoslovakia informed the Secretary-General that the Czech and Slovak Federal Republic would cease to exist on 31 December 1992 and that the Czech Republic and the Slovak Republic, as successor States, would apply for membership in the United Nations. The Czech Republic and the Slovak Republic were admitted as Member States on 19 January 1993.

b/ Contributions received from individuals and private organizations in these countries.

SCHEDULE 11

INCOME, EXPENDITURES AND FUND BALANCE RELATED TO PROCUREMENT SERVICES FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

SOURCES OF FUNDS	
Fund balance, 1 January 1992	854,848
Funds received	5,452,161
Price variance	2,037,532
Total funds available	8,344,541
USES OF FUNDS	
Staff-related expenses	5,805,416
Transfer to miscellaneous income	539,125
Total expenditures	6,344,541
Fund balance, 31 December 1993	2,000,000

SCHEDULE 12

SUMMARY OF OVEREXPENDITURES IN COUNTRY PROGRAMMES
FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(In United States dollars)

Region/country	General resources	Supplementary funds	Total
AFRICA			
Angola		276,089	276,089
Benin		8,270	8,270
Burkina Faso		10,579	10,579
Cameroon		3,523	3,523
Central African Republic		58,024	58,024
Comoros		1,868	1,868
Congo		36,324	36,324
Côte d'Ivoire		31,179	31,179
Eritrea		17,127	17,127
Ethiopia		88,552	88,552
Ghana		7,950	7,950
Guinea		32,885	32,885
Kenya		287,040	287,040
Lesotho		49,651	49,651
Liberia		139,257	139,257
Madagascar		4,664	4,664
Malawi		22,087	22,087
Mali		13,394	13,394
Mauritania		821	821
Mozambique		62,173	62,173
Namibia		88,199	88,199
Niger		54,237	54,237
Nigeria		57,822	57,822
Rwanda	12,940	9,745	22,685
Senegal		5,179	5,179
Sierra Leone		9,050	9,050
Somalia		340,329	340,329
Togo		2,711	2,711
Uganda		99,342	99,342
United Republic of Tanzania		300	300
Zaire		28,474	28,474
Zambia		39,243	39,243
Zimbabwe		13,509	13,509
Total, Africa	12,940	1,899,597	1,912,537
AMERICAS AND THE CARIBBEAN			
Belize		699	699
Bolivia	8,635	496,365	505,000
Brazil		45,255	45,255
Central America and Panama		4,106	4,106
Colombia		98,151	98,151
El Salvador		28,790	28,790
Haiti	157,623	10,200	167,823
Honduras		11,962	11,962
Nicaragua		19,334	19,334
Panama		5,684	5,684
Peru		5,541	5,541
Total, Americas and the Caribbean	166,258	726,087	892,345
ASIA			
Afghanistan		138,430	138,430
Bangladesh		63,255	63,255
Bhutan		76	76
Cambodia		10,678	10,678
China		38,764	38,764
India		201,714	201,714

SCHEDULE 12 (concluded)

Region/country	General resources	Supplementary funds	Total
Lao People's Democratic Republic		53,949	53,949
Maldives		75	75
Myanmar		76,711	76,711
Nepal		82,595	82,595
Pacific Island countries		10,925	10,925
Pakistan		64,947	64,947
Philippines		21,288	21,288
Sri Lanka		24,986	24,986
Thailand		20,145	20,145
Viet Nam		21,100	21,100
Total, Asia		829,638	829,638
EUROPE			
Albania		32,630	32,630
Georgia		101,012	101,012
Romania		27,478	27,478
Yugoslavia (former)		265,697	265,697
Total, Europe		426,817	426,817
MIDDLE EAST AND NORTH AFRICA			
Egypt		14,785	14,785
Iraq		102,825	102,825
Jordan		13,206	13,206
Lebanon		52,338	52,338
Morocco		52,397	52,397
Sudan		26,479	26,479
Sudan (Operation Lifeline Sudan)		494,186	494,186
Turkey		41,644	41,644
West Bank and Gaza		24,880	24,880
Yemen		8,142	8,142
Total, Middle East and North Africa		830,882	830,882
INTERREGIONAL			
Bamako Initiative		5,055	5,055
Mortality Reduction Reserve		31,696	31,696
Total, Interregional		36,751	36,751
Grand total	179,198	4,749,772	4,928,970

Annex I

STATISTICAL AND OTHER DATA

The present annex comprises tables giving statistical and other data concerning UNICEF activities which, although not forming part of the financial statements, are provided for information purposes.

Tables

1. Total programmes funded from general resources and supplementary funds approved during the biennium ended 31 December 1993 (summary by region and type of programme).

2. Summary of programmes funded from general resources approved by the Executive Board during the biennium ended 31 December 1993 (by region and type of programme).

3. Programmes entering into effect during 1992-1993 between Board sessions corresponding to specific contributions received or pledged during 1992-1993 and adjustments and transfers.

4. Summary of expenditures in 1992-1993 by region and type of programme.

5. Expenditure for cooperation by programme in 1992 and 1993.

6. Status of funds from the United Nations system related to Board-approved programmes as at 31 December 1993.

Table 1

Total programmes funded from general resources and supplementary funds approved during the biennium ended 31 December 1993 (summary by region and type of programme)

(Thousands of United States dollars)

	Africa		Americas and the Caribbean		Asia		Middle East and North Africa		Interregional a/		Total			
	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993	Total	Percentage
Health	104,686	53,500	26,522	12,983	135,627	53,778	13,292	15,965	1,492	51,758	281,691	187,984	469,675	28
Water supply and sanitation	47,012	16,562	4,137	6,693	44,911	22,772	2,943	2,107	2,000	4,250	101,003	52,384	153,387	9
Nutrition and household food security	14,008	8,351	5,134	1,725	15,658	7,935	221	944	1,592	6,960	36,613	25,925	62,538	4
Education	26,372	17,054	15,362	12,439	34,074	32,942	3,360	7,641	5,000	11,840	84,168	81,915	166,083	10
Young child development	962	1,867	3,384	1,758	75	810	310	150			4,731	4,585	9,316	1
Community organization and development	13,194	3,415	1,605	2,377	1,149	748		245	1,500	4,290	17,448	11,074	28,522	2
Area-based, integrated and urban services	15,111	2,164	2,354	1,893	8,524	9,861	5,075	4,866			31,064	18,784	49,848	3
Women-centred programmes	2,824	240	2,880	3,398	7,809	6,093	360	685	2,000	3,046	15,873	13,463	29,336	2
Children in especially difficult circumstances	4,837	2,922	14,264	11,158	5,640	3,275	890	315	123	3,283	25,754	20,954	46,708	3
Advocacy	11,232	5,527	5,319	871	6,945	6,732	90	4,505	325	15,081	23,911	32,716	56,627	3
Planning and social statistics	11,918	4,543	6,885	815	3,937	4,866	2,130	2,298	591	17,630	25,461	30,151	55,612	3
Programme support	16,092	17,344	14,175	2,515	21,164	11,806	1,144	1,017		3,001	52,595	35,683	88,278	5
Emergency relief and rehabilitation	125,011	66,361	1,297	973	12,296	2,019	62,583	63,096	43,238	42,362	244,525	174,810	419,335	25
Unallocated reserve b/			615			3,000				33,849	615	36,849	37,464	2
Total	393,251	199,660	103,933	59,596	297,809	166,636	92,496	103,832	57,861	197,350	945,452	727,278	1,672,730	100
Balance from previously approved programmes											(21,575)	(18,165)	(39,740)	
Programme cancellations												(62,572)	(62,572)	
Recovery cost												8,154	8,154	
Subtotal											923,877	654,695	1,578,572	
Savings and deficit											451	179	630	
Adjustments											(6,923)		(6,923)	
GRAND TOTAL											917,405	654,874	1,572,279	

a/ Includes, in 1992 figures, the amount of $47,376 for Central and Eastern European countries.
b/ This assistance cannot be broken down into the categories above.

Table 2

Summary of programmes funded from general resources approved by the Executive Board during the biennium ended 31 December 1993 (by region and type of programme)

(Thousands of United States dollars)

	Africa		Americas and the Caribbean		Asia		Middle East and North Africa		Interregional a/		Total			
	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993	Total	Percentage
Health	69,202	28,656	20,106	4,226	11,670	38,636	56,112	13,905	4,500	50,650	161,790	136,087	297,877	32
Water supply and sanitation	38,254	8,180	2,882		1,420	7,105	18,115	870	2,000	4,250	62,671	20,405	83,076	9
Nutrition and household food security	11,346	6,471	2,700	566		7,100	8,597	898	1,500	6,960	24,143	21,994	46,137	5
Education	22,971	10,100	9,082	2,866	2,195	27,155	27,779	6,407	5,000	11,725	67,027	58,255	125,282	13
Young child development	962	1,170	1,975	200	310	750	75	150			3,322	2,270	5,592	1
Community organization and development	6,023	100	100				160		1,500	3,400	9,783	3,500	13,283	1
Area-based, integrated and urban services	14,462	1,969	1,990	600	4,975	9,830	8,524	4,866			29,951	17,265	47,216	5
Women-centred programmes	2,756	240	1,309	1,345	310	5,500	6,612	585	2,000	3,046	12,987	10,716	23,703	3
Children in especially difficult circumstances	3,178	556	3,740	266	550	2,150	3,045			2,575	10,513	5,547	16,060	2
Advocacy	9,632	5,161	3,927	541	90	3,060	6,257	4,504	400	14,795	20,306	28,061	48,367	5
Planning and social statistics	10,823	2,611	5,512	500	2,130	4,866	3,937	2,296	625	11,097	24,027	21,572	45,599	5
Programme support	16,083	17,208	13,035	2,133	1,144	11,788	20,661	1,017		3,001	50,923	35,147	86,070	9
Emergency relief and rehabilitation	9,048				13,200	500	4,820		19,100	18,200	46,168	18,800	64,968	7
Unallocated reserve b/			615			3,000				33,857	615	36,857	37,462	4
Total	216,740	82,634	67,973	13,245	38,194	121,540	164,694	35,500	36,625	163,566	524,226	416,486	940,712	100
Balance from previously approved programmes											(21,575)	(18,165)	(39,740)	
Programme cancellations												(62,572)	(62,572)	
Subtotal											502,651	335,749	838,400	
Savings and deficit											451	179	630	
GRAND TOTAL											503,102	335,928	839,030	

a/ The 1993 figure includes $ 18,500 approved for Central and Eastern European countries and the new independent States.
b/ This assistance can not be broken down into the categories above.

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Table 3

Programmes entering into effect during 1992–1993 between Board sessions corresponding to specific contributions received or pledged during 1992–1993 and adjustments and transfers

(Thousands of United States dollars)

	Africa		Americas and the Caribbean		Asia		Middle East and North Africa		Interregional a/		Total			
	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993	Total	Percentage
Health	35,486	24,833	6,416	8,756	79,565	15,142	1,422	2,080	(3,008)	1,108	119,901	51,898	171,799	23
Water supply and sanitation	8,758	8,382	1,255	6,694	26,796	15,667	1,523	1,236			38,332	31,980	70,312	10
Nutrition and household food security	2,662	1,890	2,434	1,160	7,061	835	221	45	92		12,470	3,930	16,400	2
Education	3,401	6,954	6,260	9,571	6,295	5,787	1,165	1,233		114	17,141	23,660	40,801	6
Young child development		697	1,409	1,558		61					1,409	2,315	3,724	1
Community organization and development	5,171	3,315	1,505	2,377	989	748		244		890	7,665	7,575	15,240	2
Area–based, integrated and urban services	649	195	364	1,293		31	100				1,113	1,520	2,633	0
Women–centred programmes	68		1,571	2,053	1,197	593	50	101			2,886	2,747	5,633	1
Children in especially difficult circumstances	1,659	2,366	10,524	10,892	2,595	1,125	340	315	123	708	15,241	15,407	30,648	4
Advocacy	1,600	366	1,392	331	666	3,672		1	(75)	265	3,605	4,655	8,260	1
Planning and social statistics	1,095	1,731	373	315					(34)	6,532	1,434	6,578	10,012	1
Programme support	9	136	1,140	382	523	17					1,672	536	2,208	0
Emergency relief and rehabilitation	115,963	66,361	1,297	972	7,476	1,419	49,483	63,096	24,138	24,162	198,357	156,010	354,367	48
Unallocated reserve b/										(17)	0	(17)	(17)	
Total	176,521	117,226	35,960	46,353	133,205	45,096	54,304	68,332	21,236	33,784	421,226	310,792	732,018	100
Recovery cost Adjustments												8,154	8,154	
GRAND TOTAL											(6,923)		(6,923)	
											414,303	318,946	733,249	

a/ The 1993 figures includes $28,676 for Central and Eastern European countries and the new independent States.
b/ This assistance can not be broken down into the categories above.

Table 4

Summary of expenditures in 1992–1993 by region and type of programme

(Thousands of United States dollars)

	Africa		Americas and the Caribbean		Asia		Middle East and North Africa		Interregional a/		Total			
	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993	Total	Percentage
Child health														
Immunization	33,295	26,494	6,038	3,542	54,992	48,939	11,235	6,509	777	6,637	106,337	92,121	198,458	13
Oral rehydration therapy	2,188	1,506	2,150	3,191	2,750	1,877	1,749	1,730		74	8,837	8,380	17,217	1
Other health	53,425	47,660	12,044	13,102	31,413	33,682	9,201	7,027	6,497	8,644	112,580	110,115	222,695	14
Subtotal, Child health	88,908	75,662	20,232	19,835	89,155	84,498	22,185	15,266	7,274	15,355	227,754	210,616	438,370	28
Child nutrition and food	10,122	8,591	2,378	3,022	15,064	16,099	269	381	4,122	3,215	31,955	31,308	63,263	4
Water supply and sanitation	26,758	33,996	7,113	8,120	43,473	36,481	4,323	4,764	415	767	84,082	84,128	168,210	11
Education b/	12,693	15,850	9,790	11,910	42,958	36,275	4,263	5,437	1,798	2,840	71,502	72,312	143,814	9
Other programme areas c/	19,253	20,677	10,780	14,387	18,929	16,396	2,758	3,142	1,616	1,802	53,336	56,404	109,740	7
Emergency	83,658	96,361	1,346	1,955	13,245	14,419	51,855	79,927	16,495	29,845	166,599	222,507	389,106	25
Planning/advocacy/programme support	40,851	48,292	15,850	20,248	27,493	31,343	8,061	9,879	15,425	16,665	108,580	126,427	235,007	15
Total	284,243	299,429	67,489	79,477	250,317	235,511	94,614	118,796	47,145	70,489	743,808	803,702	1,547,510	100
Programme support services											98,340	99,934	198,274	
Total assistance											842,148	903,636	1,745,784	
Administrative services											85,883	87,020	172,903	
Recovery from programmes											(6,152)	(6,682)	(12,834)	
TOTAL EXPENDITURE											921,879	983,974	1,905,853	

a/ Includes, in 1992 figures, an amount of $16,063, and in 1993, an amount of $32,084, for Central and Eastern European countries and the new independent States.
b/ Includes young child development programme.
c/ Consists of community development and organization, children in especially difficult circumstances and women-centred programmes.

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Table 5

Expenditure for cooperation by programme in 1992 and 1993

(Thousands of United States dollars)

	1990		1991		Total 1990–1991		1992		1993		Total 1992–1993		1992–93 over 1990–91 Increase (decrease)	
	Amount	% of total	Amount	% of total	Amount	% of total	Amount	% of total	Amount	% of total	Amount	% of total	Amount	Percentage
Child health	250,216	43	202,366	34	452,582	39	227,754	31	210,616	26	438,370	28	(14,212)	–6
Child nutrition	29,085	5	30,747	5	59,832	5	31,955	4	31,308	4	63,263	4	3,431	11
Water supply and sanitation	82,396	14	73,289	12	155,685	13	84,082	11	84,128	10	168,210	11	12,525	15
Education a/	57,122	10	48,373	8	105,495	9	71,502	10	72,312	9	143,814	9	38,319	54
Other programme areas b/	41,252	7	38,850	7	80,102	7	53,336	7	56,404	7	109,740	7	29,638	56
Emergency c/	49,139	8	110,744	19	159,883	14	166,599	22	222,507	28	389,106	25	229,223	138
Planning/advocacy/ programme support	75,120	13	86,722	15	161,842	14	108,580	15	126,427	16	235,007	15	73,165	67
Total	584,330	100	591,091	100	1,175,421	100	743,808	100	803,702	100	1,547,510	100	372,089	334
Programme support services	84,947		92,222		177,169		98,340		99,934		198,274			
Total assistance	669,277		683,313		1,352,590		842,148		903,636		1,745,784			

a/ Includes young child development.
b/ Consists of community development and organization, children in especially difficult circumstances and women–centred programmes.
c/ Includes, in 1992 figures, an amount of $3,357 for Central and Eastern European countries.

Table 6

Status of funds from the United Nations system related to Board-approved programmes as at 31 December 1993

(United States dollars)

	Opening balance 1 January 1992	Received	Accounts adjusted	Total	Expenditures	Returned/ transferred	Balance 31 December 1993
UNCDF	156,204	1,000,000	0	1,156,204	1,183,786	0	(27,582)
UN, DHA		1,570,000	0	1,570,000	527,994	0	1,042,006
UNDP	(1,819,982)	2,376,212	0	556,230	1,807,812	0	(1,251,582)
UNDRO	1,027,165	2,850,283	0	3,877,448	3,178,704	0	698,745
UNESCO	4,500	0	0	4,500	0	0	4,500
UNFPA	(1,452,406)	4,375,701	0	2,923,295	4,035,720	0	(1,112,425)
UNHCR	(45,231)	7,246,577	0	7,201,346	6,742,300	0	459,046
United Nations Trust Fund	(656,957)	67,000	0	(589,957)	218,982	0	(808,939)
Office of the Special Representative of the Secretary-General for Cambodia	(600,000)	0	0	(600,000)	0	0	(600,000)
Coordinator for United Nations Assistance Programme Relating to Afghanistan	1,967,025	2,424,366	0	4,391,391	1,927,348	0	2,464,043
World Bank	(257,875)	9,267,509	0	9,009,634	6,417,214	0	2,592,420
PAHO, Washington, D. C.	10,759	0	0	10,759	1,404	0	9,355
WHO	0	20,000		20,000	12,366	0	7,634
UN Emergency Fund							
DHA/CERF	0	1,382,126		1,382,126	1,990,693	0	(608,567)
DHA/Iraq	0	36,348,678		36,348,678	24,102,770	0	12,245,908
Total	(1,666,799)	68,928,453	0	67,261,654	52,147,093	0	15,114,561

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Annex II

GLOSSARY OF SELECTED UNICEF TERMINOLOGY USED IN THE REPORT

ACCOUNTS, AUDITED

The financial statements of the organization for a specified period or at a specified date audited by the External Auditors (United Nations Board of Auditors).

ACCRUAL BASIS OF ACCOUNTING

The accrual basis of accounting for revenue in each financial period means that income is recognized when it is due and not when it is received. Accrual of expenditures in each financial period means that costs are recognized when obligations arise or liabilities are incurred and not when payments are made.

ASSET

An asset is a resource owned by or due to the organization as a result of past events.

BUDGET

A plan in financial terms for carrying out proposed activities in a specified time. The term "budget" is used to refer to UNICEF administrative and programme support costs, as well as to GCO. However, the Executive Board approves an appropriation of funds only for UNICEF administrative and programme support costs.

Budget appropriations

The total appropriation of funds approved by the Executive Board for UNICEF administrative and programme support costs, against which obligations may be incurred for those purposes up to the amount so approved.

Budget estimates

Estimates of the costs of proposed administrative and programme support activities prepared for submission to the UNICEF Executive Board for the approval of relevant appropriations.

Budget estimates, revised

Resulting from Executive Board approval of "supplementary estimates" proposed to adjust an approved budget.

CASH HOLDINGS

The aggregation of all the funds of the organization, including coins, bank notes, cheques, balances in current and call accounts, saving accounts and interest-bearing deposits.

Cash-in-transit

Cash transfers between one or more UNICEF bank accounts at a specified time.

Cash in current bank accounts

The aggregate of money maintained in UNICEF bank accounts, as reflected in UNICEF books of account, to sustain operational requirements.

Cash in interest-bearing deposits

Funds temporarily available, over those needed for immediate requirement, held in short-term interest-bearing deposits and ready to be drawn down when needed.

Cash-on-hand (also called "petty cash")

Cash kept on hand by authorized officers as a convenience for making small payments on behalf of the organization.

CONTRIBUTIONS, VOLUNTARY

Contributions to UNICEF that are offered and accepted without reference to a scale of assessment determined by any United Nations legislative body.

CONTRIBUTIONS RECEIVABLE

Contributions pledged to UNICEF but not received until a future time.

CURRENCIES OF "RESTRICTED USE" FOR UNICEF

Currencies, the use of which (mainly in respect of transferability and convertibility) is limited because of foreign exchange regulations or donor's wish. When those limitations do not exist, the currencies are considered by UNICEF as "unrestricted" because these are fully convertible.

EARMARKED

To give expression to a restriction imposed by agreement or by administrative action on the use of an account or of an equivalent amount of assets.

EXPENDITURES

Expenditure for a financial period is the sum of the disbursements and valid unliquidated obligations made against the appropriation/allocation of the period.

FINANCIAL PERIODS

The operating period of the organization, covered by the financial statements, is on a biennial basis.

FINANCIAL REGULATIONS

Until 31 December 1987, UNICEF accounts were maintained in accordance with the Financial Regulations of the United Nations, with such modifications as required by the nature of UNICEF work. Since 1 January 1988, UNICEF accounts have been maintained in accordance with the UNICEF Financial Regulations and Rules.

FUND BALANCE

Fund balances and reserves represent the difference between the assets and the liabilities of the organization. Consists of funds available for the implementation of programmes funded by general resources and supplementary funds as well as funds available for the acquisition of capital assets.

INCOME

Income for a financial period is defined as money or money equivalent received or accrued during the financial period which increases existing net assets.

UNICEF income is recorded on the basis of funds or pledges received for the current year. It comprises funds classified as "general resources" and "supplementary funds".

Income, deferred

Funds received or pledges recorded as receivable, attributable to future financial periods and, therefore, not credited to the income account of the period reported on.

Income, general resources

Unearmarked income which includes funds from voluntary annual contributions of Governments, the net income from GCO, funds contributed by the public and certain "other (or miscellaneous) income".

Income, other

Also referred to as "miscellaneous income" for general resources.

Miscellaneous income is defined in the United Nations system as income other than (i) the value of assessed or voluntary contributions and (ii) such other income items as may be excluded under the organization's financial regulations and rules.

In UNICEF, this includes income other than the value of the voluntary contributions and the net income of GCO.

Income, supplementary funds

Specific contributions for programmes approved by the UNICEF Executive Board, in addition to general resources, which then become part of UNICEF programmes.

Consists of funds contributed to UNICEF by Governments, NGOs and United Nations agencies for specific purposes.

INVENTORY

The value of supplies and equipment for programmes owned by the organization, as well as the GCO materials at the end of an accounting or financial period.

LIABILITY

A liability is a present obligation of the organization arising from past events, the settlement of which is expected to result in an outflow of resources from the organization.

LIQUIDITY POLICY

Owing to the nature of programme implementation and UNICEF cash flows, there may occur, from time to time, short-term imbalances between general resources cash disbursements and cash receipts. The UNICEF liquidity policy allows these temporary imbalances to be offset by up to one half of the balance of supplementary cash-on-hand.

LIQUIDITY REQUIREMENT

In order to meet UNICEF liquidity requirements, general resources convertible cash balances, at the end of each fiscal year, are required to equal 10 per cent of projected general resources income for the next fiscal year.

LOCAL CURRENCY

The currency of the country or area in which the local financial records of an activity are kept and/or in which its local financial transactions take place.

NON-EXPENDABLE PROPERTY

Items of property and equipment charged to the administrative budget with an individual unit cost of at least $1,500.

OBLIGATION

Obligations are amounts of orders placed, contracts awarded, services received and other transactions which involve a charge against the resources of the current financial period. Obligations may be maintained either for that period or until liquidated or cancelled.

PLEDGE

A written commitment by a prospective donor to make a voluntary contribution to UNICEF. A written commitment which is subject to the need to secure an appropriate national legislative approval is considered a pledge.

PROCUREMENT SERVICES

UNICEF assists Governments, United Nations agencies and NGOs working in the fields of benefit to children by undertaking, on request and on a reimbursable basis, the procurement of goods and services. A small handling charge is added by UNICEF to the cost of the supplies and services to cover the costs of extra administration and documentation (see special accounts).

RATES OF EXCHANGE

The UNICEF accounts are maintained in United States dollars. Transactions in other currencies are converted for recording into United States dollars, in principle, at the United Nations operational rates of exchange.

RESERVE FOR INSURANCE

A reserve of $200,000 was established by the Executive Board in November 1950 when UNICEF adopted a policy of self-insurance for programme supplies. UNICEF also has a reserve for third-party liability, which has a balance as of 31 December 1993 of $28,274.17.

SCHEDULE

Explanatory or supporting analyses accompanying financial statements.

SPECIAL ACCOUNTS

Funds accepted by UNICEF mainly to cover the costs of procurement of supplies and services undertaken by UNICEF on behalf of others. They also include financing provided by sponsors to cover the costs of Junior Professional Officers as well as costs specifically approved by the Executive Board, such as those relating to the World Summit for Children and the World Conference on Education for All. These funds are not considered UNICEF income and are recorded separately and distinguished from funds that are part of income and are spent for programmes approved by the Board.

SPECIFIC CONTRIBUTIONS

Programme recommendations are often prepared in excess of the input available from general resources. These recommendations are approved by the Board as suitable for funding by supplementary contributions from donors. When a supplementary contribution for specific purposes is made for such a programme, the corresponding commitment enters into effect (usually between Board sessions).

UNENCUMBERED BALANCE

That portion of the approved budget that has not been expended at the end of the year. The unspent balance at the end of the biennium is cancelled and reported to the Executive Board.

WRITE-OFF

An adjustment to the accounts in order to record the loss of or reduction in the value of an asset.